

Exhibit F

Detailed Description of Services Rendered and Expenses and Disbursements

**Invoices from July 2, 2013 through
August 31, 2013**

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

September 20, 2013

Cengage Learning, Inc.
200 First Stamford Place
Fourth Floor
Stamford, CT 06902

Attention: Dean Durbin, CFO

Invoice Number: 4152739

Client Matter: 15222-5

In the matter of Asset Disposition

For legal services rendered through August 31, 2013 (see attached Description of Legal Services for detail)	\$ 7,111.00
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For expenses incurred through August 31, 2013 (see attached Description of Expenses for detail)	<u> \$.00</u>
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Total legal services rendered and expenses incurred	\$ 7,111.00
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Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

5 - Asset Disposition

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Travis Bayer	10.10	495.00	4,999.50
Christopher Marcus, P.C.	.70	895.00	626.50
Maureen McCarthy	3.90	315.00	1,228.50
Laura Saal	.90	285.00	256.50
TOTALS	15.60		\$7,111.00

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

5 - Asset Disposition

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/08/13	Maureen McCarthy	1.40	Draft pleading template re real property sale motion.
7/17/13	Travis Bayer	3.00	Review and analyze precedent re real property sale (.8); draft and revise motion and order re same (2.0); office conference with W. Guerrieri re same (.2).
7/17/13	Maureen McCarthy	2.50	Draft pleading template re motion to shorten notice re sale motion (.9); search and review precedent re same (.3); follow-up with T. Bayer re same (.1); search and review EDNY precedent re sale of real property under 363 in a private sale (1.2).
7/18/13	Travis Bayer	5.10	Draft and revise motion and order re real estate sale (2.0); draft and revise motion to shorten re same (1.4); review sale documents re same (1.5); conference with W. Guerrieri re same (.2).
7/23/13	Christopher Marcus, P.C.	.70	Telephone conference with A&M and R. Vicenzi re real estate assets.
8/05/13	Travis Bayer	.80	Prepare for and conference with S. Gibson and A&M and Kirkland teams re lease rejection and real property sales.
8/12/13	Travis Bayer	.70	Telephone conference with S. Gibson, A&M team, and K&E team re real estate leases and sales.
8/19/13	Travis Bayer	.50	Telephone conference with S. Gibson, A&M team, and K&E team re real estate transactions.
8/26/13	Laura Saal	.90	Retrieve precedent sale pleadings and forward same to R. Dattilo.
		15.60	TOTAL HOURS

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

5 - Asset Disposition

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

September 20, 2013

Cengage Learning, Inc.
200 First Stamford Place
Fourth Floor
Stamford, CT 06902

Attention: Dean Durbin, CFO

Invoice Number: 4152740

Client Matter: 15222-6

In the matter of Automatic Stay Matters

For legal services rendered through August 31, 2013 (see attached Description of Legal Services for detail)	\$ 1,732.50
For expenses incurred through August 31, 2013 (see attached Description of Expenses for detail)	<u>\$ 30.27</u>
Total legal services rendered and expenses incurred	\$ 1,762.77

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

6 - Automatic Stay Matters

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Travis Bayer	.80	495.00	396.00
Melissa Koss	1.10	630.00	693.00
Andrea Weintraub	1.30	495.00	643.50
TOTALS	3.20		\$1,732.50

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

6 - Automatic Stay Matters

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/17/13	Travis Bayer	.80	Draft and revise automatic stay violation letter re potential vendor litigation.
8/21/13	Andrea Weintraub	1.30	Research EDNY local rules re procedures for lifting the automatic stay (.6); research precedent re lifting the stay via stipulation and proposed order (.7).
8/26/13	Melissa Koss	.40	Correspond with vendor counsel re stipulation and consent order to lift automatic stay and terminate contract (.2); correspond with A&M and company re same (.2).
8/27/13	Melissa Koss	.70	Correspond with vendor counsel re stipulation and consent order to lift automatic stay and terminate contract (.4); correspond with A&M and company re same (.3).
		3.20	TOTAL HOURS

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

6 - Automatic Stay Matters

Description of Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
8/28/13	Overnight Delivery, Fed Exp	10.09
8/28/13	Overnight Delivery, Fed Exp	10.09
8/28/13	Overnight Delivery, Fed Exp	10.09
TOTAL EXPENSES		\$ 30.27

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

September 20, 2013

Cengage Learning, Inc.
200 First Stamford Place
Fourth Floor
Stamford, CT 06902

Attention: Dean Durbin, CFO

Invoice Number: 4165478

Client Matter: 15222-7

In the matter of Avoidance Actions

For legal services rendered through August 31, 2013 (see attached Description of Legal Services for detail)	\$ 49,344.00
For expenses incurred through August 31, 2013 (see attached Description of Expenses for detail)	<u>\$ 534.34</u>
Total legal services rendered and expenses incurred	\$ 49,878.34

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

7 - Avoidance Actions

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Kristina Alexander	1.80	675.00	1,215.00
Travis Bayer	35.40	495.00	17,523.00
Ryan Dattilo	3.00	630.00	1,890.00
Jason Gott	1.20	495.00	594.00
William Guerrieri	6.00	715.00	4,290.00
Ross M Kwasteniet	3.70	840.00	3,108.00
Daniel Lewis	9.10	715.00	6,506.50
Matthew S Lovell	2.90	740.00	2,146.00
Christopher Marcus, P.C.	2.30	895.00	2,058.50
Maureen McCarthy	.80	315.00	252.00
Claudia E Ray	.10	875.00	87.50
Joshua L Simmons	1.50	630.00	945.00
Stanley Wash	12.90	495.00	6,385.50
Andrea Weintraub	3.90	495.00	1,930.50
Jeffrey J Zeiger	.50	825.00	412.50
TOTALS	85.10		\$49,344.00

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

7 - Avoidance Actions

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/02/13	Ross M Kwasteniet	3.70	Analyze legal arguments regarding implications of avoiding 14,000 copyrights and related issues (3.1); internal conferences re same (.6).
8/06/13	Matthew S Lovell	.80	Prepare for and participate in telephone conference with K&E and the company re open items (.5); review correspondence re 14,000 copyrights recorded in preference period by JPM for credit facility and correspond with K&E team re same (.3).
8/06/13	Maureen McCarthy	.80	Search for precedent re complaints that sought to avoid copyright perfection.
8/07/13	Travis Bayer	1.10	Research precedent re preference avoidance actions (.7); draft complaint re same (.4).
8/08/13	Travis Bayer	3.50	Research precedent re preference avoidance actions (1.5); draft and revise complaint re same (1.2); conference with W. Guerrieri re same (.4); conference with D. Lewis re same (.4).
8/08/13	Ryan Dattilo	1.10	Research copyright avoidance issues (.8); correspond with C. Greco re same (.3).
8/09/13	Travis Bayer	2.40	Conference with D. Lewis re copyrights subject to preference claim (.4); conference with W. Guerrieri re same (.2); draft and revise complaint re same (1.8).
8/09/13	Ryan Dattilo	1.90	Research copyright avoidance issue (1.3); draft summary of same (.4); correspond with K&E team re same (.2).
8/09/13	Daniel Lewis	5.30	Review and revise memorandum re avoidance of lien in copyrights.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

7 - Avoidance Actions

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/13/13	Travis Bayer	1.50	Research precedent re copyright complaint (.5); review and revise copyright complaint (.8); correspond with W. Guerrieri re same (.2).
8/13/13	William Guerrieri	1.30	Review and analyze issues re copyright perfection.
8/20/13	Joshua L Simmons	.20	Telephone conference with T. Bayer re filing copyright complaint.
8/20/13	Travis Bayer	1.50	Review and revise copyright complaint (1.1); office conference with W. Guerrieri re same (.2); correspond with D. Lewis re same (.2).
8/21/13	Joshua L Simmons	.30	Correspond with K&E restructuring team re copyright avoidance filing.
8/21/13	Travis Bayer	1.90	Telephone conference with W. Guerrieri and D. Lewis re copyright complaint (.4); correspond with J. Simmons and S. Wash re same (.3); review and revise same (.7); review and analyze copyright data (.5).
8/21/13	Jason Gott	1.20	Research re copyright perfection issues.
8/21/13	Daniel Lewis	2.00	Telephone conference with W. Guerrieri and T. Bayer re copyright issues (1.2); review notes re same (.3); correspond with K. Carson re same (.3); review complaint for avoidance of copyright security interests (.2).
8/22/13	Christopher Marcus, P.C.	1.00	Meet with A. Weintraub re avoidance actions and research re same.
8/22/13	Claudia E Ray	.10	Conference with J. Simmons re question from restructuring team re possibility of avoiding liens on copyrights.
8/22/13	Joshua L Simmons	1.00	Research re complaint to avoid copyright perfection (.5); correspond and telephone conference with T. Bayer re same (.5).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

7 - Avoidance Actions

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/22/13	Andrea Weintraub	3.90	Research avoidance actions under section 544, 547, 550 and 551 re disputed copyrights (3.5); discuss research with C. Marcus (.4).
8/22/13	Travis Bayer	1.60	Telephone conference with A. Weintraub re copyright complaints (.2); review and analyze copyright complaint data (1.4).
8/22/13	Jeffrey J Zeiger	.50	Revise adversary complaint re avoidance of liens in copyrights.
8/22/13	William Guerrieri	1.30	Review and analyze issues re discovery and disputed copyright complaints.
8/23/13	Kristina Alexander	1.80	Review draft complaint re copyright issue and provide analysis, comments re same; telephone conference with A. Weintraub re potential litigation schedule and follow up re same (1.5); review correspondence re discovery issues and correspond with team re same (.3).
8/23/13	Travis Bayer	3.20	Telephone conference with K. Alexander re copyright complaint (.1); office conference with W. Guerrieri re same (.2); review and analyze lenders' intellectual property security agreements (.4); review and revise copyright complaint re K&E team's comments (2.5).
8/25/13	Travis Bayer	.50	Review and revise copyright complaint data comparison.
8/26/13	Travis Bayer	3.30	Telephone conferences with A&M, client, and K&E teams re copyrights (2.0); telephone conference with K&E team re same (.4); office conference with W. Guerrieri re same (.2); telephone conference and correspond with D. Lewis re same (.4); review and revise list of copyrights re complaint (.3).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

7 - Avoidance Actions

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/26/13	Stanley Wash	7.00	Prepare for and participate in telephone conference with A&M and Cengage re diligence requests from 284 Partners (1.6); prepare for and participate in telephone conference with Cengage, 284 Partners, and other advisors re 284 Partners' valuation of the copyrights at issue; prepare for and participate in telephone conference (3.0); prepare for and participate in telephone conference with W. Guerrieri, D. Lewis, and T. Bayer re determining the relevant copyrights (2.4).
8/27/13	Christopher Marcus, P.C.	1.30	Review complaint re copyrights and discovery correspondences.
8/27/13	Travis Bayer	.80	Telephone conference with S. Wash, D. Lewis, M. Lovell and company team re scope of copyrights (.4); review and analyze list of same (.2); telephone conference with S. Wash re same (.2).
8/27/13	Matthew S Lovell	2.10	Prepare for and participate in telephone conference with K&E team re reconciliation of copyright lists (.5); prepare for and participate in telephone conference with Ocean Tomo, Cengage and K&E re analysis of 1,500 and 14,000 copyrights with perfection issues (.6); review analysis re 1,500 unperfected copyrights (.3); review correspondence re reconciliation of unperfected copyright lists and worksheets re same provided by Cengage (.5); review draft of complaint re 1500 copyrights (.2).
8/27/13	William Guerrieri	2.20	Review and revise complaint re copyrights (.8); correspond with T. Bayer re same (.6); research and analyze case law and precedent re same (.8).
8/27/13	William Guerrieri	1.20	Telephone conferences and correspond re copyright diligence issues.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

7 - Avoidance Actions

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/28/13	Travis Bayer	3.60	Telephone conference with S. Wash, D. Lewis, M. Lovell and company team re copyrights (.5); telephone conferences with S. Wash re same (.5); telephone conference with D. Lewis re same (.2); review and analyze company list re same (1.5); telephone conference with D. Erie re litigation issues (.5); telephone conference with C. Husnick re same (.1); review engagement letters re same (.3).
8/28/13	Daniel Lewis	1.80	Correspond and telephone conferences with T. Bayer re copyright issues (.7); correspond and telephone conferences with S. Wash re same (.1); correspond and telephone conferences with M. Lovell re same (.6); prepare for and participate in telephone conference with K. Carson, M. Rogren, S. Wash, R. Bayer and M. Lovell re same (.4).
8/29/13	Travis Bayer	6.10	Review and revise company list of copyrights (1.4); telephone conference and correspond with S. Wash re same (.6); office conference with R. Kwasteniet and W. Guerrieri re standing motion objection (.7); research precedent re same (1.6); draft same (1.8).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

7 - Avoidance Actions

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/29/13	Stanley Wash	5.90	Compile, review and analyze notes and comments to Ocean Tomo draft report re valuation of approximately 1,500 potentially unencumbered copyrights, including comments from M. Lovell, J. Zeiger, R. Kwasteniet, and S. Wash (3.6); prepare for and participate in telephone conference with M. Moyers re draft report valuing the approximately 1,500 unencumbered copyrights and document collection in preparation for the valuing of the approximately 14,000 potentially unencumbered copyrights (1.8); prepare for and participate in telephone conference with L. Stevens, M. Rogren, and T. Bayer re determining the list of the approximately 1,500 potentially unencumbered copyrights (.5).
8/30/13	Travis Bayer	4.40	Review and revise company copyright list (.9); telephone conference and correspond with S. Wash and D. Lewis re same (.5); research precedent re standing motion objection (1.1); draft same (1.1); telephone conference with S. Wash re same (.4); review engagement letters re same (.4).
		85.10	TOTAL HOURS
	85.10		TOTAL HOURS

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

7 - Avoidance Actions

Description of Expenses

<u>Description</u>	<u>Amount</u>
Outside Copy/Binding, Copy of transcript	45.60
Computer Database Research, Chapter 11 Dockets Usage for 08/2013, R. Orren	40.00
Standard Prints	1.30
Standard Prints	415.61
Travis Bayer, Overtime Meals	31.83
 TOTAL EXPENSES	 \$ 534.34

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

September 20, 2013

Cengage Learning, Inc.
200 First Stamford Place
Fourth Floor
Stamford, CT 06902

Attention: Dean Durbin, CFO

Invoice Number: 4152741
Client Matter: 15222-8

In the matter of Business Operations

For legal services rendered through August 31, 2013 (see attached Description of Legal Services for detail)	\$ 56,674.50
For expenses incurred through August 31, 2013 (see attached Description of Expenses for detail)	<u>\$ 4,917.91</u>
Total legal services rendered and expenses incurred	\$ 61,592.41

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

8 - Business Operations

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Travis Bayer	6.90	495.00	3,415.50
Ryan Dattilo	8.30	630.00	5,229.00
Christopher T Greco	14.20	735.00	10,437.00
William Guerrieri	25.40	715.00	18,161.00
Melissa Koss	4.30	630.00	2,709.00
Ross M Kwasteniet	1.30	840.00	1,092.00
Christopher Marcus, P.C.	14.40	895.00	12,888.00
Max Weber	1.00	565.00	565.00
Andrea Weintraub	4.40	495.00	2,178.00
TOTALS	80.20		\$56,674.50

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

8 - Business Operations

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/02/13	Christopher T Greco	13.50	Attend board meeting re chapter 11 filing (2.4); review and analyze contingency planning issues (3.1); negotiate with UST (1.2); finalize pleadings (1.6); coordinate comments re cash collateral (.4); prepare for first day hearing (3.6); research re cash collateral issues (.6); office conference with J. Zeiger and others re witness prep for B. Kosturus and D. Durbin (.4); review and respond to correspondence re same (.2).
7/02/13	Christopher Marcus, P.C.	12.70	Attend board meeting (1.2); review and analyze contingency planning issues (1.8); negotiate with UST (.3); finalize pleadings (3.8); coordinate comments re cash collateral (2.7); prepare for first day hearing (.4); research re cash collateral issues (.4); office conference with J. Zeiger and others re witness prep for B. Kosturus and D. Durbin (.7); review and respond to correspondence re same (1.4).
7/02/13	Travis Bayer	6.90	Review and revise first day pleadings (3.3); draft talking points re same (3.1); revise and compile RSA (.5).
7/02/13	Max Weber	1.00	Review and analyze first day declaration.
7/03/13	Melissa Koss	.70	Correspond with T. Fleisher re outcome of hearing and next steps re reporting requirements.
7/08/13	Christopher Marcus, P.C.	.40	Follow-up with company re first day issues.
7/08/13	Andrea Weintraub	1.30	Telephone conference with company, A&M and K&E re initial debtor interview/monthly operating report.
7/09/13	Christopher Marcus, P.C.	1.30	Telephone conference with R. Kwasteniet re status (.2); discussion re first day relief issues with Company (.4); update call with company (.7).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

8 - Business Operations

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/10/13	William Guerrieri	2.50	Review and revise second day orders (.7); correspond with A&M re various creditor payment and contract issues (1.8).
7/11/13	Ryan Dattilo	8.30	Draft relocation motion (2.4); telephone conference with A. Weintraub re same (.3); review precedent re same (1.4); review and revise motion (2.3); correspond with A. Weintraub re same (.2); telephone conference with J. Schmaltz re same (.5); review A&M materials re same (.5); review transcript from Global Aviation re KERP motion (.5); correspond with A. Weintraub re same (.2).
7/11/13	William Guerrieri	1.00	Review and revise second day orders.
7/17/13	William Guerrieri	4.40	Review and analyze creditor advisor comments to operational orders (1.7); summarize same for client (1.2); telephone conference with R. Kwasteniet re same (.7); review and revise orders (.8).
7/18/13	William Guerrieri	2.80	Review and analyze issues re second day operational orders (2.0); correspond with committee re same (.8).
7/22/13	William Guerrieri	1.50	Telephone conferences with creditors and K&E team re payment of obligations under second day orders (.8); summarize same for company (.7).
7/23/13	Andrea Weintraub	2.00	Review customer programs order re insufficient funds reimbursement language (1.2); prepare pleadings and orders for second day hearing (.8).
7/23/13	William Guerrieri	2.60	Telephone conferences with creditors, K&E team re payment of obligations under second day orders (1.8); summarize same for company (.8).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

8 - Business Operations

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/24/13	Christopher T Greco	.70	Telephone conference with D. Durbin re Stamford relocation update (.3); follow up with K&E team re status of motion and specifics needed to complete (.4).
7/24/13	William Guerrieri	3.80	Review and revise second day orders (1.2); telephone conferences with creditors and K&E team re payment of obligations under second day orders (1.8); summarize same for company (.8).
7/29/13	William Guerrieri	1.50	Review and revise first day orders (.7); correspond with creditors re same (.6); correspond with K&E team re same (.2).
7/30/13	William Guerrieri	1.50	Review and revise first day orders (.9); correspond with creditors re same (.4); correspond with K&E team re same (.2).
7/31/13	William Guerrieri	2.70	Review and revise first day orders (1.1); correspond with creditors re same (.8); correspond with K&E team re same (.8).
8/01/13	Andrea Weintraub	1.10	Revise orders.
8/05/13	William Guerrieri	1.10	Correspond with working group re corporate document issues (.4); review and analyze issues re relocation and leases (.7).
8/19/13	Melissa Koss	3.60	Telephone conference with G. Suttman at company, A&M, Lazard and K&E re restructuring timeline and open workstreams (1.8); review and comment on materials in preparation for same (.8); correspond with J. Peet re same (.3); correspond with company and vendor counsel re contract issues and refusal to operate under contract (.7).
8/22/13	Ross M Kwasteniet	1.30	Telephone conference with counsel for customer re customer programs motion and related issues (.7); follow-up analysis re same (.6).
		80.20	TOTAL HOURS

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

8 - Business Operations

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

8 - Business Operations

Description of Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
7/02/13	Standard Prints	6.76
7/02/13	Standard Prints	21.06
7/02/13	Standard Prints	26.91
7/02/13	Christopher Greco, Filing Fees, NY Eastern Client Filing Fee	4,852.00
7/29/13	Standard Copies or Prints	.26
7/29/13	Scanned Images	.26
7/31/13	Standard Prints	.26
7/31/13	Standard Prints	.65
7/31/13	Standard Prints	.78
8/01/13	Scanned Images	1.95
8/01/13	Scanned Images	1.95
8/02/13	Standard Prints	1.95
8/12/13	Scanned Images	1.04
8/19/13	Scanned Images	.78
8/19/13	Scanned Images	1.04
8/20/13	Standard Prints	.26
TOTAL EXPENSES		\$ 4,917.91

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

September 20, 2013

Cengage Learning, Inc.
200 First Stamford Place
Fourth Floor
Stamford, CT 06902

Attention: Dean Durbin, CFO

Invoice Number: 4152742

Client Matter: 15222-9

In the matter of Case Administration

For legal services rendered through August 31, 2013 (see attached Description of Legal Services for detail)	\$ 133,942.00
For expenses incurred through August 31, 2013 (see attached Description of Expenses for detail)	<u>\$ 36,371.08</u>
Total legal services rendered and expenses incurred	\$ 170,313.08

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

9 - Case Administration

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Toni Anderson	5.00	275.00	1,375.00
Travis Bayer	1.90	495.00	940.50
Andrew Brniak	.60	250.00	150.00
Ryan Dattilo	1.40	630.00	882.00
Robert Enayati	.50	675.00	337.50
Beth Friedman	46.90	335.00	15,711.50
Jacob Goldfinger	31.70	305.00	9,668.50
Jason Gott	8.00	495.00	3,960.00
Christopher T Greco	2.50	735.00	1,837.50
William Guerrieri	11.60	715.00	8,294.00
Jonathan S Henes, P.C.	14.80	1,025.00	15,170.00
Mark Herrera	3.00	160.00	480.00
Daniel Hill	10.80	190.00	2,052.00
Melissa Koss	11.00	630.00	6,930.00
Ross M Kwasteniet	1.80	840.00	1,512.00
Christopher Marcus, P.C.	17.60	895.00	15,752.00
Todd F Maynes, P.C.	.50	1,150.00	575.00
Maureen McCarthy	35.00	315.00	11,025.00
John Nedeau	13.00	160.00	2,080.00
Robert Orren	10.00	275.00	2,750.00
Jessica Peet	6.90	495.00	3,415.50
Laura Saal	41.20	285.00	11,742.00
Timothy Schmeling	8.80	190.00	1,672.00
Linda A Scussel	.30	280.00	84.00
James H M Sprayregen, P.C.	8.70	1,125.00	9,787.50
Andrea Weintraub	7.30	495.00	3,613.50
Jeffrey J Zeiger	2.60	825.00	2,145.00
TOTALS	303.40		\$133,942.00

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

9 - Case Administration

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/02/13	Timothy Schmeling	4.00	Review and compile recently filed pleadings and correspond with working group re same (2.8); prepare additional first day pleading documents for attorney working group (1.2).
7/02/13	Daniel Hill	1.00	Prepare and distribute updates re filed pleadings.
7/02/13	John Nedeau	7.00	Prepare documents to be served for first day hearing (4.9); distribute first day hearing documents to court and United States Trustee (2.1).
7/02/13	Andrew Brniak	.50	Prepare and compile blacklines of first day pleadings (.4); correspond with M. McCarthy re same (.1).
7/02/13	Jacob Goldfinger	10.70	Review petitions and first day pleadings and prepare same for first day filing (3.8); search precedent re consumer ombudsman (5.3); correspond with working group re same (1.6).
7/02/13	Beth Friedman	13.00	Prepare for and file chapter 11 cases (4.4); prepare for first day hearing (8.6).
7/02/13	Maureen McCarthy	3.00	Review and revise first day pleadings (1.8); prepare for chapter 11 filing (1.2).
7/02/13	Maureen McCarthy	13.00	Revise and finalize first day pleadings for filing (7.4); prepare for first day hearing (5.6).
7/02/13	Robert Orren	9.00	Prepare materials for chapter 11 bankruptcy filing (6.2); prepare for first day hearing (2.8).
7/03/13	Maureen McCarthy	1.00	Finalize motion for admission pro hac vice for R. Kwasteniet (.7); file same with bankruptcy court (.3).
7/05/13	Beth Friedman	3.00	Respond to inquiries re case administration (1.6); conferences with A. Logan and R. Rotman from Donlin Recano re service issues and master service list (1.4).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

9 - Case Administration

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/08/13	Jason Gott	1.30	Revise work in process summary.
7/08/13	Timothy Schmeling	1.80	Prepare and compile all first day pleadings for attorney working group.
7/08/13	Daniel Hill	.30	Prepare and distribute docket updates.
7/08/13	Daniel Hill	1.10	Create mini-book of first day pleadings for distribution.
7/08/13	Ross M Kwasteniet	1.10	Telephone conference with K&E team re upcoming dates and deadlines and work in process summary.
7/08/13	Jonathan S Henes, P.C.	7.10	Telephone conferences with K&E team, creditors re restructuring issues (3.8); review and analyze issues re same (3.3).
7/08/13	Jacob Goldfinger	.50	Correspond with working group re Compulaw case profile and enter critical dates.
7/08/13	Beth Friedman	.40	Attend to administrative matters and correspond with chambers re hearing schedules.
7/08/13	Laura Saal	.20	Prepare docket update and distribute same to K&E team.
7/08/13	Laura Saal	.40	Telephone conference with clerk re certificate of good standing (.1); prepare and electronic filing of same (.3).
7/09/13	Travis Bayer	.80	Draft and revise notice of commencement.
7/09/13	John Nedeau	2.00	Compile updated orders re first day motions (.8), distribute same to U.S. Trustee (1.2).
7/09/13	Jacob Goldfinger	3.00	Review critical dates and correspond with working group re case calendar (.7); prepare materials for organizational meeting (2.3).
7/09/13	Beth Friedman	.70	Review issues re notice of commencement and timing of same.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

9 - Case Administration

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/09/13	Maureen McCarthy	2.30	Draft and revise notice of chapter 11 bankruptcy cases, meeting of creditors and deadlines.
7/09/13	Robert Orren	1.00	Prepare first day pleadings and entered orders for distribution to US trustee.
7/10/13	Travis Bayer	.20	Review and revise notice of commencement.
7/10/13	Jason Gott	3.50	Revise works in process summary (2.9); draft correspondence re bankruptcy filing (.6).
7/10/13	Ross M Kwasteniet	.20	Review and revise notice of July 24 hearing.
7/10/13	Beth Friedman	1.70	Attend to service issues with R. Rotman at Donlin Recano (.7); telephone conferences with chambers re scheduling issues (.4); correspond with K&E team re same (.2); respond to inquiries re same (.4).
7/10/13	Maureen McCarthy	.40	Revise notice of chapter 11 bankruptcy cases, meeting of creditors and deadlines.
7/11/13	Jason Gott	.90	Revise organizational and debt chart (.5); revise work in process tracking chart (.4).
7/11/13	Timothy Schmeling	.50	Prepare documents for electronic storage on document management system.
7/11/13	John Nedeau	1.50	Distribute orders re pro hac vice admission to clerk of court.
7/11/13	Beth Friedman	.90	Review post petition work in process summary (.3); telephone conference with chambers re arrangement of upcoming hearing dates and scheduling issues (.6).
7/11/13	Laura Saal	.20	Prepare docket update and distribute same to K&E team.
7/11/13	Melissa Koss	.70	Review and revise work in process summary.
7/12/13	Laura Saal	.20	Prepare docket update and distribute same to K&E team.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

9 - Case Administration

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/12/13	Melissa Koss	.50	Review and comment on work in process summary.
7/15/13	Timothy Schmeling	1.00	Prepare and compile precedent re notice of adjournment.
7/15/13	Mark Herrera	1.50	Distribute documents to courthouse re Cengage Learning.
7/15/13	Jacob Goldfinger	2.00	Search precedent re case management motions (1.7); review notices and update case calendar (.3).
7/15/13	Laura Saal	.20	Prepare docket update and distribute same to team.
7/15/13	William Guerrieri	1.10	Review and revise work in process summary.
7/16/13	Christopher T Greco	.30	Correspond with W. Guerrieri, B. Friedman and M. Koss re case management procedures.
7/16/13	Christopher Marcus, P.C.	1.80	Attention to correspondences re wages (.4); internal update call (1.0); attention to FTI correspondences re agenda (.4).
7/16/13	Ryan Dattilo	1.00	Telephone conference with K&E team re open workstreams.
7/16/13	Jacob Goldfinger	3.20	Update case calendar re adjournment of creditors meeting, adjournment of hearing on cash management and cash collateral motions (.2); review precedent and prepare draft of case management motion (3.0).
7/16/13	Beth Friedman	1.20	Correspond with chambers and review outstanding issues with K&E team (.5); review precedent for case management order (.7).
7/16/13	William Guerrieri	1.20	Telephone conference with R. Kwasteniet, J. Henes and C. Marcus re case update (.8); office conference with R. Kwasteniet re same (.4).
7/17/13	Andrea Weintraub	.30	Review and revise case management order.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

9 - Case Administration

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/17/13	Timothy Schmeling	1.50	Prepare and compile precedent re motions to shorten notices.
7/17/13	Beth Friedman	.60	Review issues re creditor matrix (.3); distribute transcript and pleadings to R. Kwastinet (.3).
7/17/13	Beth Friedman	.60	Correspond with chambers re scheduling issues.
7/17/13	Laura Saal	.20	Prepare docket update and distribute same to K&E team.
7/18/13	Jacob Goldfinger	2.00	Research precedent re stipulations extending objection deadlines (1.8); correspond with K&E team re same (.2).
7/18/13	Laura Saal	.20	Prepare docket update and distribute same to K&E team.
7/19/13	Robert Enayati	.50	Review and analyze exit financing matters.
7/19/13	Daniel Hill	1.30	Review and revise July 24 agenda (.4); distribute pleadings to M. McCarthy (.9).
7/19/13	Mark Herrera	1.50	Distribute binder to court re July 24 hearing.
7/19/13	Laura Saal	.20	Prepare docket update and distribute same to K&E team.
7/19/13	Laura Saal	1.50	Prepare hearing binder for Judge Stong and coordinate delivery of same.
7/19/13	Maureen McCarthy	2.80	Draft and revise July 24 hearing agenda (2.2); prepare hearing materials re same (.6).
7/22/13	Beth Friedman	.50	Review scheduling, dates and administrative matters with chambers.
7/22/13	Beth Friedman	2.00	Prepare for and coordinate July 24 hearing.
7/22/13	Laura Saal	.20	Prepare docket update and distribute same to K&E team.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

9 - Case Administration

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/22/13	Maureen McCarthy	.40	Prepare hearing materials re July 24 hearing.
7/23/13	Christopher T Greco	.90	Review and revise proposed case management procedures (.7); correspond with M. Koss re same (.2).
7/23/13	Andrea Weintraub	1.20	Office conference with K&E team re hearing and upcoming tasks.
7/23/13	Jason Gott	.70	Revise working group list (.4); correspond with counsel to Lazard re same (.3).
7/23/13	Toni Anderson	5.00	Consult re discovery planning, document identification, preservation and collection (1.5); prepare client original files for delivery to vendor (1.2); correspond with vendor re electronic discovery processing specifications (1.1); design, develop, and update review database (1.2).
7/23/13	Beth Friedman	.40	Telephone conference with chambers re procedural matters.
7/23/13	Beth Friedman	2.20	Coordinate and prepare for July 24 second day hearing.
7/23/13	Laura Saal	.70	Prepare docket update and distribute same to K&E team (.2); attend K&E team meeting (.5).
7/23/13	Laura Saal	3.50	Prepare binders containing redline and clean orders (1.5); prepare July 24 hearing binders (2.0).
7/23/13	Melissa Koss	1.20	Review and revise case management motion and order.
7/23/13	Maureen McCarthy	5.30	Review and revise July 24 hearing agenda (1.7); follow-up with working group re changes to same (.4); prepare clean version and redline versions of orders re second day hearing (.9); draft notice of revised proposed orders (.9); prepare hearing binder re same (.8); prepare hearing materials re same (.6).

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Cengage Learning, Inc.

9 - Case Administration

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/24/13	Andrea Weintraub	4.00	Revise wages order, prepare for second day hearing (2.8); attend hearing (.6); telephone conference with company re hearing (.6).
7/24/13	Daniel Hill	.40	Compile and upload recent docketed pleadings.
7/24/13	Jonathan S Henes, P.C.	.70	Review and mark up presentation for M. Hansen and R. Feintuch re open issues and next steps in chapter 11 cases.
7/24/13	Jacob Goldfinger	1.50	Research precedent re extension of objection deadlines and correspond with K&E team re same (.8); update case calendar re Willkie Farr retention application (.1); prepare proposed order for uploading and correspond with K&E team re same (.6).
7/24/13	Melissa Koss	.80	Correspond with A. Weintraub re status of cash collateral hearing.
7/24/13	Maureen McCarthy	2.70	Prepare talking points precedent re second day hearing (.4); correspond with W. Guerrieri re second day hearing (.3); prepare revised orders and redlines re same (1.0); prepare updated hearing materials re same (1.0).
7/24/13	Todd F Maynes, P.C.	.50	Conference re status of transfer restrictions.
7/25/13	Daniel Hill	1.00	Prepare second day pleadings mini-book.
7/25/13	Jeffrey J Zeiger	.80	Analyze and revise case management order.
7/25/13	Melissa Koss	1.60	Correspond with A. Weintraub re various open case items, including case management motion, non-insider supplemental compensation motion and committee objection deadline stipulation (1.1); telephone conference with C. Greco re case status, hearing outcome and open workstreams (.5).
7/26/13	Beth Friedman	.40	Review and revise case management order.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

9 - Case Administration

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/26/13	Laura Saal	.20	Prepare docket update and distribute same to K&E team.
7/26/13	Laura Saal	4.00	Prepare August 1 hearing binder for chambers and arrange delivery of same (2.5); prepare draft agenda for August 1 hearing (1.5).
7/29/13	Jacob Goldfinger	.10	Update case calendar re hearing on committee motion to terminate Apax investigation.
7/29/13	Laura Saal	.70	Prepare pro hac vice on behalf of Charles Kalil (.5); prepare for and electronic filing of same (.2).
7/30/13	Beth Friedman	.20	Telephone conference with S. Jackson in chambers re administrative matters.
7/30/13	Laura Saal	.20	Prepare docket update and distribute same to team.
7/30/13	Laura Saal	.50	Revise August 1 hearing agenda.
7/30/13	William Guerrieri	2.00	Review and revise agenda (.6); prepare for hearing presentation (.4); review and revise work in process summary (1.0).
7/31/13	Jessica Peet	.80	Office conference with K&E team re workstreams (.4); review precedent re same (.4).
7/31/13	Andrea Weintraub	.30	Office conference with K&E team re next steps.
7/31/13	John Nedeau	1.00	Coordinate delivery of August 1 hearing materials to Judge Stong.
7/31/13	Jacob Goldfinger	2.30	Prepare binders and materials for August 1 hearing.
7/31/13	Beth Friedman	3.70	Prepare materials for August 1 hearing.
7/31/13	Laura Saal	.20	Prepare docket update and distribute same to K&E team.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

9 - Case Administration

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/31/13	Laura Saal	5.40	Finalize and file agenda (.3); prepare hearing binder (1.5); prepare redlines of orders (.6); prepare declarations, replies, objections and orders for hearing and organize same (2.5); prepare amended hearing agenda (.5).
7/31/13	Melissa Koss	2.40	Office conference with C. Greco, R. Dattilo, A. Weintraub, and J. Peet re open workstreams re plan and disclosure statement, office relocation motion, various adversary proceeding complaints and status re same (.4); review and revise hearing agenda (.6); coordinate filing of same with L. Saal (.2); coordinate with L. Saal re preparation of hearing materials (.8); prepare final first day orders (.4).
8/01/13	Daniel Hill	.50	Update case docket folder with recent pleadings and orders.
8/01/13	Jacob Goldfinger	1.30	Update case calendar re continued hearing on cash collateral motion, case management motion, OCP motion, interim compensation procedures motion and OCUC confidentiality procedures motion (.1); prepare second day orders for uploading and correspond with working group re same (1.2).
8/01/13	Jacob Goldfinger	2.50	Prepare binders and materials for August 1 hearing.
8/01/13	Maureen McCarthy	1.40	Revise and finalize motion for admission pro have vice re W. Guerrieri (.7); prepare same for filing (.2); file same with the Court and upload order (.2); prepare redlines re debt for equity swap proposal and plan of reorganization (.3).
8/02/13	Christopher T Greco	1.30	Telephone conference with R. Kwasteniet and W. Guerrieri re work in progress summary and next steps (.6); draft email summary re same (.3); correspond with M. Koss and R. Dattilo re same (.4).

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Cengage Learning, Inc.

9 - Case Administration

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/02/13	Ryan Dattilo	.40	Review and comment on work in process summary (.2); correspond with K&E team re same (.2).
8/02/13	Andrew Brniak	.10	Correspond with J. Gott re research issue.
8/02/13	Beth Friedman	.80	Multiple calls with S. Jackson in chambers and C. Greco re scheduling issues and entry of various orders.
8/02/13	Laura Saal	.20	Prepare docket update and distribute same to team.
8/02/13	Melissa Koss	1.10	Review and revise work in process summary re ongoing workstreams (.6); correspond with C. Greco and R. Dattilo re same (.2); coordinate meetings re various ongoing workstreams, including LBO analysis, declaratory judgment and consulting agreement motion (.3).
8/02/13	William Guerrieri	2.70	Draft and revise summary of work in process (1.1); correspond with J. Henes, C. Marcus, and R. Kwasteniet re same (1.2); telephone conference with C. Greco re same (.4).
8/05/13	Daniel Hill	1.00	Update docket entries (.6); update second day hearing mini-book (.4).
8/05/13	Beth Friedman	.70	Telephone conferences with chambers and K&E team re scheduling and outstanding issues.
8/05/13	Laura Saal	.20	Prepare docket update and distribute same to team.
8/05/13	Maureen McCarthy	.60	Draft correspondence to clerk re certificate of good standing for W. Guerrieri re motion to admit pro hac vice.
8/06/13	Travis Bayer	.90	Conference with team re status of the case and open workstreams.

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Cengage Learning, Inc.

9 - Case Administration

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/06/13	Jeffrey J Zeiger	1.80	Conference with C. Kalil, K. Alexander and S. Wash re litigation assignments and strategy (.8); prepare for same (.3); telephone conference with restructuring group re plan strategy (.5); telephone conference with C. Kalil re follow up issues on same (.2).
8/06/13	Jonathan S Henes, P.C.	2.60	Conference with K&E team re case strategy issues (.5); office conference with K&E team re plan (1.0); review and analyze issues re plan (1.1).
8/06/13	Beth Friedman	.30	Review updated case docket and work in process summary.
8/06/13	Laura Saal	.30	Prepare docket update and distribute same to team.
8/06/13	William Guerrieri	1.20	Review and revise work in process summary (.5); telephone conference with K&E team re case update (.7).
8/07/13	Daniel Hill	.40	Transfer documents for inclusion in document management system.
8/07/13	Jonathan S Henes, P.C.	2.60	Conference with K&E team re case strategy issues (.5); office conference with K&E team re plan (1.0); review and analyze issues re plan (1.1).
8/07/13	Beth Friedman	.40	Correspond with chambers and arrange for update to website per Judge Stong instructions.
8/07/13	Beth Friedman	1.50	Telephone conferences with chambers re upcoming hearing and follow up with K&E team (.7) draft notice of hearing for August 15 hearing and revise same (.8).
8/07/13	Laura Saal	.30	Prepare docket update and distribute same to team.

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Cengage Learning, Inc.

9 - Case Administration

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/07/13	Laura Saal	1.10	Revise notice of hearing for August 15 hearing (.5); electronic filing of same (.4); coordinate service of same (.2).
8/07/13	Maureen McCarthy	1.50	Prepare purchase agreement documents for distribution to Lazard (.8); prepare certificate of good standing (.7).
8/08/13	Daniel Hill	.20	Update document management system with recent pleadings.
8/08/13	Beth Friedman	1.30	Correspond with chambers re administrative issues (.4); confer with A. Logan at Donlin Recano re website changes per Judge request (.4); review same (.2); correspond with R. Kwastiniet and Katten re hearing dates (.3).
8/08/13	Laura Saal	.20	Prepare docket update and distribute same to team.
8/08/13	Laura Saal	3.80	Prepare draft agenda for August 15 hearing (1.9); prepare binder for chambers containing pleadings for August 15 hearing (1.9).
8/09/13	Beth Friedman	.80	Coordinate and prepare for August 15 hearing.
8/09/13	Laura Saal	.20	Prepare docket update and distribute same to team.
8/09/13	Laura Saal	1.30	Review and revise hearing agenda (.8); review and revise binder for chambers (.5).
8/12/13	Daniel Hill	.20	Update document management system with recent pleadings.
8/12/13	Jacob Goldfinger	.10	Update case calendar re various pleadings.
8/12/13	Beth Friedman	.60	Correspond with S. Jackson in chambers re procedures for scheduling and case management issues and review re same.
8/12/13	Laura Saal	.20	Prepare docket update and distribute same to team.

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Cengage Learning, Inc.

9 - Case Administration

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/12/13	Laura Saal	1.30	Prepare for and electronic filing of status conference scheduling order (.4); review and revise hearing agenda (.9).
8/13/13	Andrea Weintraub	.70	Revise case management order.
8/13/13	Beth Friedman	.40	Telephone conferences with S. Jackson
8/13/13	Beth Friedman	1.20	Preparation and coordination for August 15 hearing.
8/13/13	Laura Saal	.20	Prepare docket update and distribute same to team.
8/13/13	Laura Saal	2.30	Revise hearing agenda (.5); review and revise hearing binders (.9); prepare loose copies of relevant pleadings and organize same (.9).
8/14/13	Christopher Marcus, P.C.	1.50	Telephone conference with J. Henes re status (.5); update call with Lenders re August 15 hearing (1.0).
8/14/13	John Nedeau	1.50	Distribute hearing materials to conference rooms outside of courtroom.
8/14/13	Jacob Goldfinger	2.50	Prepare binders and materials for hearing.
8/14/13	James H M Sprayregen, P.C.	.70	Correspond with K&E team re various strategy issues.
8/15/13	Daniel Hill	.60	Update document management system with recent pleadings (.3); prepare second-day mini-book (.3).
8/16/13	Christopher Marcus, P.C.	12.20	Telephone conference with K. Carson re authors (.5); telephone conferences with Milbank re disclosure statement (1.0); revise disclosure statement (1.2); telephone conferences with J. Henes re plan (.5); review and revise disclosure statement motion (.8); revise plan (1.2); prepare for and attend various board meetings re plan issues (4.0); review and revise plan and telephone conferences with Milbank re same (3.0).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/16/13	Daniel Hill	.20	Update docket folder and second-day mini-book.
8/16/13	Beth Friedman	.40	Telephone conferences with S. Jackson in chambers and C. Greco re follow up from August 15 hearing.
8/16/13	Laura Saal	.20	Prepare docket update and distribute same to team.
8/16/13	William Guerrieri	.80	Review and revise work in process summary.
8/16/13	James H M Sprayregen, P.C.	.80	Telephone conferences with working group re case developments.
8/19/13	Jessica Peet	4.30	Telephone conference with K&E working group re case update and workstreams (1.1); review and revise milestones and workstream summary (2.1); correspond re same (1.1).
8/19/13	Andrea Weintraub	.40	Telephone conference with K&E team re case update and next steps.
8/19/13	Andrea Weintraub	.40	Identify state of incorporation, principal place of business, and similar information for each debtor entity (.3); correspond with K. Alexander re same (.1).
8/19/13	Jason Gott	1.00	Telephone conference with K&E team re strategy, next steps (.3); revise works in process summary (.4); correspond re notice information (.3).
8/19/13	Ross M Kwasteniet	.50	Telephone conference with K&E team re case status and next steps.
8/19/13	Laura Saal	.20	Prepare docket update and distribute same to team.

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/19/13	Laura Saal	6.50	Prepare draft hearing agenda (.9); prepare notice of continued hearing (.8); prepare for and electronic filing of same (.4); coordinate service (.1); prepare hearing binders for team (2.); prepare copies of relevant pleadings and organize same (2.3).
8/19/13	Melissa Koss	1.70	Review and comment on work in process summary (.7); correspond with Donlin Recano re service issues (.7); review and comment on notice of hearing (.3).
8/19/13	James H M Sprayregen, P.C.	1.10	Telephone conference with J. Henes re case update (.8); review and respond to correspondence re same (.3).
8/20/13	Jessica Peet	.60	Review correspondence and next steps re timeline call with G. Suttman (.4); correspond with working group re same (.2).
8/20/13	Jason Gott	.30	Revise work in process summary chart.
8/20/13	Beth Friedman	.60	Telephone conferences with chambers re entry of orders and clarification of same.
8/20/13	Laura Saal	.20	Prepare docket report and distribute same to team.
8/20/13	William Guerrieri	1.20	Review and revise work in process summary.
8/21/13	Jessica Peet	.40	Telephone conference with working group re case management.
8/21/13	Daniel Hill	.20	Update central files.
8/21/13	Beth Friedman	.80	Telephone conferences with S. Jackson in chambers re scheduling issues and review same with team.
8/21/13	Laura Saal	.20	Prepare docket update and distribute same to team.

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Cengage Learning, Inc.

9 - Case Administration

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/22/13	Jessica Peet	.80	Review and revise case management tool (.4); telephone conference with working group re case management tool (.4).
8/22/13	Daniel Hill	.90	Update pleadings folder with recently filed pleadings.
8/22/13	Beth Friedman	.60	Telephone conferences with S. Jackson in chambers re coordination and scheduling of hearing dates and time.
8/22/13	James H M Sprayregen, P.C.	.80	Telephone conferences with J. Henes re plan and case updates.
8/23/13	Linda A Scussel	.30	Prepare parties for conflicts search (.1); conduct conflicts search (.1); analyze disclosures re same (.1).
8/23/13	Beth Friedman	.20	Telephone conference with S. Jackson re administrative issues.
8/23/13	Laura Saal	.20	Prepare docket update and distribute same to team.
8/23/13	James H M Sprayregen, P.C.	.70	Telephone conferences with J. Henes re plan and case updates.
8/24/13	Christopher Marcus, P.C.	.80	Telephone conference with all advisors re case updates.
8/26/13	Beth Friedman	.70	Correspond with chambers re scheduling issues (.4); correspond with L. Campbell at Donlin Recano re supplemental service and additional creditors (.3).
8/26/13	Laura Saal	.30	Prepare docket update and distribute same to team.
8/26/13	Melissa Koss	.60	Telephone conference with K&E team re outstanding issues.
8/27/13	Daniel Hill	.90	Update folder with recent pleadings (.6); prepare mini-book re first and second day motions and orders (.3).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

9 - Case Administration

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/27/13	Beth Friedman	1.00	Review script from Donlin Recano re bar date (.6); correspond with chambers re scheduling issues (.4).
8/27/13	Laura Saal	.20	Prepare docket update and distribute same to team.
8/27/13	Melissa Koss	.40	Office conference with C. Greco, R. Dattilo and A. Weintraub re open case issues and workstreams.
8/27/13	Maureen McCarthy	.60	Review and revise index re first and second motions and entered orders.
8/28/13	Jason Gott	.30	Revise work in process tracking chart.
8/28/13	Daniel Hill	.30	Update case folder and mini-books.
8/28/13	Beth Friedman	.60	Arrange hearing dates and update calendars accordingly.
8/28/13	William Guerrieri	.70	Review and revise work in process summary.
8/28/13	James H M Sprayregen, P.C.	1.10	Correspond with J. Henes re various plan and scheduling issues
8/29/13	Beth Friedman	1.00	Telephone conferences with chambers re scheduling and administrative issues.
8/29/13	Beth Friedman	.70	Review and revise notices of hearing and correspond with team re same.
8/29/13	Laura Saal	.20	Prepare docket update and distribute same to team.
8/29/13	Laura Saal	1.00	Prepare notice of continued hearing (.4); revise same (.2); prepare for and electronic filing of same (.3); coordinate service of same (.1).
8/29/13	James H M Sprayregen, P.C.	1.60	Correspond with K&E team and other advisors re various plan and scheduling issues.

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Cengage Learning, Inc.

9 - Case Administration

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/30/13	Christopher Marcus, P.C.	1.30	Telephone conferences with M. Hansen re case developments (.8); review Milbank letter to Judge re scheduling issues (.5).
8/30/13	Daniel Hill	.30	Update case folder with recent filings.
8/30/13	Beth Friedman	.40	Telephone conference with chambers re scheduling issues and judge availability.
8/30/13	Beth Friedman	.40	Review notice of hearing for September 11 hearing.
8/30/13	Laura Saal	.30	Prepare docket update and distribute same to team.
8/30/13	Laura Saal	1.20	Prepare notices of hearing (.6); prepare for and electronic filing of same (.4); coordinate service of same (.2)
8/30/13	William Guerrieri	.70	Telephone conference with J. Henes, C. Marcus, R. Kwasteniet re case strategy and ongoing workstreams.
8/30/13	James H M Sprayregen, P.C.	1.10	Correspond with K&E team and other advisors re various plan and strategy issues.
8/31/13	Jonathan S Henes, P.C.	1.80	Correspond with working group re plan and scheduling issues and strategy.
8/31/13	James H M Sprayregen, P.C.	.80	Correspond with K&E team and other advisors re various plan and strategy issues.
		303.40	TOTAL HOURS

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

9 - Case Administration

Description of Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
7/02/13	Standard Prints	67.08
7/02/13	Standard Prints	9.49
7/02/13	Standard Copies or Prints	.13
7/02/13	Standard Copies or Prints	2.08
7/02/13	Standard Prints	7.15
7/02/13	Standard Prints	119.34
7/02/13	Standard Prints	.39
7/02/13	Standard Prints	14.56
7/02/13	Standard Prints	79.95
7/02/13	Standard Prints	134.81
7/02/13	Standard Prints	.13
7/02/13	Standard Copies or Prints	.78
7/02/13	Standard Prints	1.56
7/02/13	Standard Prints	245.96
7/02/13	Standard Prints	101.79
7/02/13	Standard Prints	110.11
7/02/13	Standard Prints	230.36
7/02/13	Color Prints	28.60
7/02/13	Color Prints	242.55
7/02/13	Scanned Images	.39
7/02/13	Scanned Images	.52
7/02/13	Scanned Images	.13
7/02/13	Overnight Delivery, Fed Exp	10.58
7/02/13	Sarah Deans, Filing Fees, Certificates of Good Standing Fees for J. Zieger and R. Kwasteniet	2.00
7/02/13	FLIK INTERNATIONAL CORP, Catering Expenses, Client Meeting (25), 7/2/2013	1,163.75
7/02/13	FLIK INTERNATIONAL CORP, Catering Expenses, Client Meeting (15), 7/2/2013	120.00
7/02/13	FLIK INTERNATIONAL CORP, Catering Expenses, Client Meeting (8), 7/2/2013	305.28
7/02/13	FLIK INTERNATIONAL CORP, Catering Expenses, Client Meeting (8), 7/2/2013	192.00
7/02/13	WEST, Computer Database Research, GOLDFINGER JACOB, 7/2/2013	5.05
7/02/13	SEAMLESS NORTH AMERICA INC, Jacob Goldfinger, Overtime Meals 7/2/2013	20.00
7/02/13	SEAMLESS NORTH AMERICA INC, Robert Orren, Overtime Meals 7/2/2013	20.00
7/02/13	Secretarial Overtime, Aaron Maus	10.50
7/02/13	Secretarial Overtime, Benjamin J Buscher	30.50
7/02/13	Secretarial Overtime, John Walker	23.52
7/02/13	Secretarial Overtime, Mary Dash	252.00
7/03/13	FLIK INTERNATIONAL CORP, Catering Expenses, Client Meeting (8), 7/3/2013	64.00
7/03/13	WEST, Computer Database Research, GOTT,JASON, 7/3/2013	55.33
7/03/13	WEST, Computer Database Research, WEINTRAUB ANDREA, 7/3/2013	15.21
7/03/13	Secretarial Overtime, Catherine Jackson	10.50
7/03/13	Secretarial Overtime, Mary Dash	36.12

Legal Services for the Period Ending August 31, 2013

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9 - Case Administration

7/05/13	Standard Prints	20.67
7/05/13	Standard Prints	.13
7/05/13	Standard Prints	521.69
7/05/13	Standard Prints	.26
7/05/13	Standard Prints	.39
7/05/13	Standard Prints	8.84
7/05/13	Standard Prints	1.04
7/05/13	Standard Prints	144.82
7/05/13	Standard Prints	452.79
7/05/13	Standard Prints	.39
7/05/13	Standard Prints	1.69
7/05/13	Standard Prints	16.90
7/05/13	Standard Prints	33.67
7/05/13	Standard Prints	45.37
7/05/13	Standard Prints	229.06
7/05/13	Standard Prints	76.83
7/05/13	Color Prints	1.65
7/05/13	Color Prints	33.00
7/05/13	Color Prints	132.00
7/05/13	Color Prints	110.00
7/05/13	Color Prints	685.30
7/05/13	Color Prints	489.50
7/05/13	Color Prints	341.00
7/05/13	Color Prints	451.00
7/05/13	Scanned Images	.78
7/05/13	Scanned Images	.26
7/05/13	Production Blowbacks	107.00
7/05/13	Production Blowbacks	106.20
7/06/13	Secretarial Overtime, Catherine E Poulsen	4.62
7/07/13	WEST, Computer Database Research, WASH,STANLEY, 7/7/2013	62.84
7/08/13	Standard Copies or Prints	1,473.55
7/08/13	Standard Prints	2.34
7/08/13	Tabs/Indexes/Dividers	23.40
7/08/13	WEST, Computer Database Research, WALTHER,NEIL, 7/8/2013	109.75
7/08/13	WEST, Computer Database Research, GUERRIERI WILLIAM, 7/8/2013	41.70
7/08/13	WEST, Computer Database Research, WEINTRAUB ANDREA, 7/8/2013	79.73
7/08/13	SEAMLESS NORTH AMERICA INC, Andrea Weintraub, Overtime Meals 7/8/2013	20.00
7/09/13	Standard Prints	18.72
7/09/13	Standard Prints	.39
7/09/13	Standard Copies or Prints	2.73
7/09/13	Standard Prints	1.69
7/09/13	Standard Prints	18.46
7/09/13	Closing/Mini Books	288.00
7/09/13	VERITEXT - Court Reporter Fee/Deposition, Original Transcript	1,238.10
7/09/13	VERITEXT - PO BOX 71303 (NT), Court Reporter Deposition, Original transcript	1,238.10

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7/09/13	WEST, Computer Database Research, SCHWARZMAN ALEXANDRIA, 7/9/2013	15.71
7/09/13	WEST, Computer Database Research, GAUGER,MELISSA, 7/9/2013	109.84
7/09/13	WEST, Computer Database Research, WEINTRAUB ANDREA, 7/9/2013	37.94
7/09/13	GOLDFINGER JACOB, Overtime Transportation, Date: 7/2/2013	61.82
7/09/13	SEAMLESS NORTH AMERICA INC, Andrea Weintraub, Overtime Meals 7/9/2013	20.00
7/10/13	Standard Prints	18.07
7/10/13	Standard Prints	.13
7/10/13	Standard Prints	2.21
7/10/13	Standard Prints	1.56
7/10/13	Color Prints	82.50
7/10/13	Scanned Images	126.49
7/10/13	Melissa Koss, Working Meal/K&E Only, New York Meeting with client	14.21
7/10/13	WEST, Computer Database Research, SCHWARZMAN ALEXANDRIA, 7/10/2013	109.76
7/10/13	WEST, Computer Database Research, WEINTRAUB ANDREA, 7/10/2013	30.42
7/10/13	Melissa Koss, OT Transportation	12.00
7/10/13	Andrea Weintraub, Overtime Meals	20.00
7/10/13	Melissa Koss, Overtime Meals	20.44
7/11/13	Standard Prints	2.34
7/11/13	Standard Prints	4.16
7/11/13	Standard Prints	3.38
7/11/13	Scanned Images	.52
7/11/13	Scanned Images	.13
7/11/13	RESTRUCTURING CONCEPTS LLC, Computer Database Research, Chapter 11 Dockets Usage for 07/2013, Maureen McCarthy	50.00
7/11/13	WEST, Computer Database Research, WASH,STANLEY, 7/11/2013	93.83
7/11/13	WEST, Computer Database Research, WEBER,MAX, 7/11/2013	156.54
7/12/13	Standard Prints	.52
7/12/13	Standard Prints	.26
7/12/13	Standard Prints	.78
7/12/13	Standard Prints	.52
7/12/13	Standard Prints	4.42
7/12/13	WEST, Computer Database Research, DATTILO,RYAN, 7/12/2013	26.89
7/12/13	WEST, Computer Database Research, STEADMAN,BEN, 7/12/2013	191.28
7/12/13	WEST, Computer Database Research, WEBER,MAX, 7/12/2013	45.63
7/14/13	Secretarial Overtime, Angelica Aburto	10.50
7/15/13	Standard Prints	2.60
7/15/13	Standard Prints	1.04
7/15/13	Standard Prints	8.71
7/15/13	Standard Prints	.39
7/15/13	Standard Prints	4.81
7/15/13	Standard Prints	9.36
7/15/13	WEST, Computer Database Research, SCHWARZMAN ALEXANDRIA, 7/15/2013	23.46
7/15/13	WEST, Computer Database Research, DATTILO,RYAN, 7/15/2013	76.04

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Cengage Learning, Inc.

9 - Case Administration

7/15/13	WEST, Computer Database Research, STEADMAN,BEN, 7/15/2013	150.97
7/15/13	WEST, Computer Database Research, WEBER,MAX, 7/15/2013	91.25
7/15/13	WEST, Computer Database Research, WEINTRAUB ANDREA, 7/15/2013	15.21
7/16/13	Standard Copies or Prints	130.65
7/16/13	Standard Prints	47.71
7/16/13	Standard Prints	.65
7/16/13	Binding	10.50
7/16/13	Tabs/Indexes/Dividers	9.75
7/16/13	WEST, Computer Database Research, GUERRIERI WILLIAM, 7/16/2013	75.40
7/16/13	WEST, Computer Database Research, COOPER,BENJAMIN 7/16/2013	30.26
7/16/13	WEST, Computer Database Research, STEADMAN,BEN, 7/16/2013	105.98
7/16/13	WEST, Computer Database Research, GOLDFINGER JACOB, 7/16/2013	19.91
7/16/13	Melissa Koss, OT Transportation	9.00
7/16/13	Andrea Weintraub, Overtime Meals	15.62
7/17/13	Melissa Koss, Meeting with client.	12.50
7/17/13	FLIK INTERNATIONAL CORP, Catering Expenses, Client Meeting (40), 7/17/2013	320.00
7/17/13	FLIK INTERNATIONAL CORP, Catering Expenses, Client Meeting (50), 7/17/2013	400.00
7/17/13	FLIK INTERNATIONAL CORP, Catering Expenses, Client Meeting (25), 7/17/2013	200.00
7/17/13	RESTRUCTURING CONCEPTS LLC, Computer Database Research, Chapter 11 Dockets Usage for 07/2013, Maureen McCarthy	43.00
7/17/13	RESTRUCTURING CONCEPTS LLC, Computer Database Research, Chapter 11 Dockets Usage for 07/2013, Tim Schmeling	25.00
7/17/13	WEST, Computer Database Research, GOTT,JASON, 7/17/2013	86.81
7/17/13	WEST, Computer Database Research, WASH,STANLEY, 7/17/2013	157.10
7/17/13	WEST, Computer Database Research, STEADMAN,BEN, 7/17/2013	207.59
7/18/13	Standard Prints	9.88
7/18/13	Standard Prints	3.25
7/18/13	Standard Prints	8.58
7/18/13	Standard Prints	92.17
7/18/13	Standard Prints	5.07
7/18/13	Standard Prints	11.31
7/18/13	Standard Prints	15.73
7/18/13	Standard Prints	53.69
7/18/13	Scanned Images	.26
7/18/13	Melissa Koss, Meeting with client.	12.00
7/18/13	NEDEAU,JOHN, Local Transportation, Date: 7/2/2013	123.63
7/18/13	WEST, Computer Database Research, GOTT,JASON, 7/18/2013	62.60
7/18/13	WEST, Computer Database Research, WASH,STANLEY, 7/18/2013	62.84
7/18/13	WEST, Computer Database Research, STEADMAN,BEN, 7/18/2013	96.80
7/18/13	Travis Bayer, Taxi, Overtime Transportation	11.05
7/19/13	Standard Prints	.39
7/19/13	Standard Prints	57.33
7/19/13	Standard Prints	1.56
7/19/13	Scanned Images	.13

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7/19/13	Scanned Images	4.94
7/19/13	WEST, Computer Database Research, GOTT,JASON, 7/19/2013	32.36
7/19/13	WEST, Computer Database Research, WASH,STANLEY, 7/19/2013	47.13
7/20/13	WEST, Computer Database Research, WASH,STANLEY, 7/20/2013	125.68
7/21/13	WEST, Computer Database Research, WASH,STANLEY, 7/21/2013	153.61
7/21/13	Secretarial Overtime, Sharon Malayter	9.66
7/22/13	Standard Prints	.13
7/22/13	Standard Prints	1.04
7/22/13	Standard Prints	1.43
7/22/13	Standard Prints	.91
7/22/13	Standard Prints	1.82
7/22/13	Color Prints	.55
7/22/13	Color Prints	.55
7/22/13	Color Prints	.55
7/22/13	Color Prints	2.20
7/22/13	Color Prints	37.40
7/22/13	Color Prints	27.50
7/22/13	Scanned Images	.26
7/22/13	Scanned Images	.78
7/22/13	Overnight Delivery, Fed Exp	10.04
7/22/13	FLIK INTERNATIONAL CORP, Catering Expenses, Client Meeting (15), 7/22/2013	120.00
7/22/13	WEST, Computer Database Research, MCMURRAY JEFFREY, 7/22/2013	224.82
7/22/13	Overtime Transportation, J MCMURRAY, 07/22/2013	21.45
7/22/13	SEAMLESS NORTH AMERICA INC, Jeffrey J Zeiger, Overtime Meals 7/22/2013	20.00
7/22/13	Secretarial Overtime, Barbara Hammett	8.82
7/23/13	Standard Prints	64.22
7/23/13	Standard Prints	2.60
7/23/13	Standard Prints	1.30
7/23/13	Standard Prints	.26
7/23/13	Standard Prints	13.65
7/23/13	Standard Prints	36.79
7/23/13	Standard Prints	11.05
7/23/13	Color Prints	24.20
7/23/13	HENES JONATHAN S, Local Transportation, Date: 7/15/2013	209.94
7/23/13	FLIK INTERNATIONAL CORP, Catering Expenses, Client Meeting (6), 7/23/2013	48.00
7/23/13	WEST, Computer Database Research, WEBER,MAX, 7/23/2013	15.21
7/23/13	Andrea Weintraub, Overtime transportation	7.70
7/23/13	Melissa Koss, OT Transportation	12.00
7/23/13	Overtime Transportation, T ANDERSON, 07/23/2013	28.25
7/23/13	Melissa Koss, Overtime Meals	13.64
7/23/13	SEAMLESS NORTH AMERICA INC, Stanley Wash, Overtime Meals 7/23/2013	20.00
7/23/13	SEAMLESS NORTH AMERICA INC, Andrea Weintraub, Overtime Meals 7/23/2013	20.00
7/23/13	SEAMLESS NORTH AMERICA INC, Laura Saal, Overtime Meals 7/23/2013	20.00

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9 - Case Administration

7/24/13	Standard Prints	.26
7/24/13	Standard Prints	7.41
7/24/13	Standard Prints	1.30
7/24/13	Standard Prints	3.77
7/24/13	Overnight Delivery, Fed Exp	10.15
7/24/13	Andrea Weintraub, Overtime Meals	16.24
7/25/13	Standard Prints	.78
7/25/13	Standard Prints	6.50
7/25/13	Standard Prints	.13
7/25/13	Standard Prints	4.55
7/25/13	Scanned Images	1.95
7/25/13	Andrea Weintraub, Overtime transportation	9.25
7/25/13	Overtime Transportation, T ABDERSIB, 07/25/2013	28.25
7/25/13	SEAMLESS NORTH AMERICA INC, Robert Enayati, Overtime Meals 7/25/2013	20.00
7/25/13	SEAMLESS NORTH AMERICA INC, Andrea Weintraub, Overtime Meals 7/25/2013	20.00
7/26/13	Standard Prints	15.21
7/26/13	Standard Copies or Prints	193.05
7/26/13	Standard Prints	10.66
7/26/13	Standard Prints	16.51
7/26/13	Standard Prints	.39
7/26/13	Standard Prints	1.95
7/26/13	Standard Prints	10.14
7/26/13	Standard Prints	.13
7/26/13	Standard Prints	5.07
7/26/13	Tabs/Indexes/Dividers	4.68
7/26/13	Color Prints	672.10
7/26/13	Color Prints	36.30
7/26/13	Scanned Images	5.46
7/26/13	Overnight Delivery, Fed Exp	45.10
7/26/13	WEST, Computer Database Research, PEET,JESSICA, 7/26/2013	53.15
7/26/13	SEAMLESS NORTH AMERICA INC, Jeff V McMurray, Overtime Meals 7/26/2013	20.00
7/26/13	SEAMLESS NORTH AMERICA INC, Rocio Renteria, Overtime Meals 7/26/2013	20.00
7/27/13	WEST, Computer Database Research, DATTILO,RYAN, 7/27/2013	360.24
7/27/13	WEST, Computer Database Research, PEET,JESSICA, 7/27/2013	135.34
7/28/13	WEST, Computer Database Research, DATTILO,RYAN, 7/28/2013	59.14
7/28/13	SEAMLESS NORTH AMERICA INC, Andrea Weintraub, Overtime Meals 7/28/2013	20.00
7/29/13	Standard Prints	1.82
7/29/13	Standard Prints	18.46
7/29/13	Standard Prints	8.06
7/29/13	Standard Prints	22.62
7/29/13	Standard Prints	1.95
7/29/13	Standard Prints	1.56
7/29/13	Standard Prints	63.70
7/29/13	Standard Prints	5.85

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7/29/13	Standard Prints	5.33
7/29/13	Standard Prints	38.35
7/29/13	Standard Prints	4.94
7/29/13	Standard Prints	4.68
7/29/13	Standard Prints	20.67
7/29/13	Standard Prints	.13
7/29/13	Standard Prints	7.02
7/29/13	Standard Prints	.65
7/29/13	Standard Prints	3.77
7/29/13	Standard Prints	.13
7/29/13	Standard Prints	13.00
7/29/13	Color Prints	9.35
7/29/13	Scanned Images	.26
7/29/13	FLIK INTERNATIONAL CORP, Catering Expenses, Client Meeting (6), 7/29/2013	144.00
7/29/13	RESTRUCTURING CONCEPTS LLC, Computer Database Research, Chapter 11 Dockets Usage for 07/2013, Daniel Hill	45.00
7/29/13	WEST, Computer Database Research, PEET,JESSICA, 7/29/2013	37.94
7/29/13	Melissa Koss, OT Transportation	11.30
7/29/13	Andrea Weintraub, Overtime taxi	8.00
7/29/13	Melissa Koss, Overtime Meals	32.31
7/29/13	SEAMLESS NORTH AMERICA INC, Andrea Weintraub, Overtime Meals 7/29/2013	20.00
7/29/13	SEAMLESS NORTH AMERICA INC, Ryan Dattilo, Overtime Meals 7/29/2013	20.00
7/30/13	INTERCALL - Third Party Telephone Charges, W. Guerrieri	46.25
7/30/13	Overnight Delivery, Fed Exp	10.58
7/30/13	FLIK INTERNATIONAL CORP, Catering Expenses, Client Meeting (3), 7/30/2013	54.00
7/30/13	WEST, Computer Database Research, WEINTRAUB ANDREA, 7/30/2013	15.21
7/30/13	Melissa Koss, OT Transportation	8.90
7/30/13	Melissa Koss, OT Transportation	11.40
7/30/13	Andrea Weintraub, Overtime taxi	8.00
7/30/13	SEAMLESS NORTH AMERICA INC, Andrea Weintraub, Overtime Meals 7/30/2013	20.00
7/30/13	SEAMLESS NORTH AMERICA INC, Christopher T Greco, Overtime Meals 7/30/2013	20.00
7/31/13	INTERCALL - Third Party Telephone Charges, J. Zeiger	23.88
7/31/13	INTERCALL - Third Party Telephone Charges, J. Gott	7.04
7/31/13	INTERCALL - Third Party Telephone Charges, R. Kwasteniet	74.52
7/31/13	INTERCALL - Third Party Telephone Charges, J. Zeiger	6.65
7/31/13	INTERCALL - Third Party Telephone Charges, R. Kwasteniet	1.46
7/31/13	INTERCALL - Third Party Telephone Charges, J Henes PC	6.70
7/31/13	INTERCALL - Third Party Telephone Charges, C Greco	115.42
7/31/13	INTERCALL - Third Party Telephone Charges, C Greco	3.48
7/31/13	INTERCALL - Third Party Telephone Charges, Melissa Koss	25.53
7/31/13	Standard Prints	.78
7/31/13	Standard Prints	.52

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7/31/13	Standard Prints	19.76
7/31/13	Standard Prints	.13
7/31/13	Standard Prints	3.38
7/31/13	Standard Prints	1.69
7/31/13	Standard Prints	10.92
7/31/13	Standard Prints	4.81
7/31/13	Standard Prints	13.13
7/31/13	Standard Prints	6.24
7/31/13	Standard Prints	.65
7/31/13	Standard Prints	15.73
7/31/13	Standard Prints	17.55
7/31/13	Standard Prints	10.27
7/31/13	Standard Prints	14.82
7/31/13	Standard Prints	10.66
7/31/13	Standard Prints	10.14
7/31/13	Standard Copies or Prints	12.48
7/31/13	Standard Prints	10.79
7/31/13	Color Prints	3.30
7/31/13	Scanned Images	2.47
7/31/13	Scanned Images	5.46
7/31/13	Scanned Images	2.73
7/31/13	Scanned Images	.91
7/31/13	Scanned Images	1.17
7/31/13	Overnight Delivery, Fed Exp	10.54
7/31/13	Overnight Delivery, Fed Exp	10.04
7/31/13	Melissa Koss, Meeting with client.	14.30
7/31/13	Jeff McMurray, Filing Fees, Certificate of Good Standing Fees	4.00
7/31/13	TRANSPERFECT DOCUMENT MANAGEMENT INC, Oversize Printing	687.23
7/31/13	E-IRIS DATA SERVICES LLC Outside Copy/Binding, Blowback	7,881.35
7/31/13	WEST, Computer Database Research, DATTILO,RYAN, 7/31/2013	51.62
7/31/13	Melissa Koss, OT Transportation	9.60
7/31/13	Melissa Koss, Overtime Meals	20.00
7/31/13	Secretarial Overtime, Mary Dash	10.50
8/01/13	Standard Prints	.52
8/01/13	Standard Prints	18.59
8/01/13	Standard Prints	15.21
8/01/13	Standard Prints	72.54
8/01/13	Standard Prints	4.68
8/01/13	Standard Prints	14.43
8/01/13	Standard Prints	27.69
8/01/13	Standard Prints	41.47
8/01/13	Standard Prints	5.20
8/01/13	Standard Prints	6.50
8/01/13	Color Prints	115.50
8/01/13	Scanned Images	.65
8/01/13	Scanned Images	.39
8/01/13	Overnight Delivery, Fed Exp	47.40

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

9 - Case Administration

8/01/13	Andrea Weintraub, Working Meal/K&E Only, Brooklyn NY Attend Hearing	23.78
	Jonathan Henes, Ross Kwasteniet	
8/01/13	RESTRUCTURING CONCEPTS LLC, Computer Database Research, Chapter 11	40.00
	Dockets Usage for 08/2013, Daniel Hill	
8/01/13	SEAMLESS NORTH AMERICA INC, Jacob Goldfinger, Overtime Meals	20.00
	8/1/2013	
8/02/13	Standard Prints	1.17
8/02/13	Standard Prints	.78
8/02/13	Standard Prints	1.95
8/02/13	Standard Prints	8.45
8/02/13	Standard Prints	151.45
8/02/13	Standard Prints	42.38
8/02/13	Standard Prints	2.08
8/02/13	Standard Prints	52.91
8/02/13	RESTRUCTURING CONCEPTS LLC, Computer Database Research, Chapter 11	20.00
	Dockets Usage for 08/2013, Robert Orren	
8/02/13	Melissa Koss, OT Transportation	12.50
8/05/13	Standard Copies or Prints	.52
8/05/13	Standard Prints	.26
8/05/13	Standard Prints	31.20
8/05/13	Standard Prints	31.72
8/05/13	Standard Prints	.13
8/05/13	Standard Prints	.39
8/05/13	Standard Prints	.65
8/05/13	Color Prints	14.30
8/05/13	Scanned Images	.26
8/05/13	Overnight Delivery, UPS	25.19
8/05/13	Overnight Delivery, UPS	21.18
8/05/13	Christopher Greco, Overtime Transporation	12.50
8/05/13	Andrea Weintraub, Overtime taxi	7.38
8/05/13	SEAMLESS NORTH AMERICA INC, Andrea Weintraub, Overtime Meals	19.55
	8/5/2013	
8/05/13	Maureen McCarthy, Other, Certificate of Good Standing	1.00
8/06/13	Standard Prints	7.80
8/06/13	Standard Prints	.26
8/06/13	Standard Prints	14.69
8/06/13	Standard Prints	11.70
8/06/13	Standard Prints	.13
8/06/13	Standard Prints	2.08
8/06/13	Standard Prints	.65
8/06/13	Standard Prints	.26
8/06/13	Standard Prints	1.82
8/06/13	Overnight Delivery, UPS	.12
8/06/13	RESTRUCTURING CONCEPTS LLC, Computer Database Research, Chapter 11	43.00
	Dockets Usage for 08/2013, Maureen McCarthy	
8/06/13	RESTRUCTURING CONCEPTS LLC, Computer Database Research, Chapter 11	20.00
	Dockets Usage for 08/2013, Daniel Hill	

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

9 - Case Administration

8/06/13	Andrea Weintraub, Overtime transportation	8.10
8/07/13	Standard Copies or Prints	.26
8/07/13	Standard Prints	2.60
8/07/13	Standard Prints	6.63
8/07/13	Standard Prints	8.19
8/07/13	Standard Prints	4.55
8/07/13	Standard Prints	4.81
8/07/13	Standard Prints	1.95
8/07/13	Standard Prints	8.58
8/07/13	Standard Prints	1.56
8/07/13	Standard Prints	24.05
8/07/13	Standard Prints	.39
8/07/13	Standard Prints	28.73
8/07/13	Standard Prints	.26
8/07/13	Standard Prints	.65
8/07/13	Color Prints	526.35
8/07/13	Color Prints	17.60
8/07/13	Scanned Images	.13
8/07/13	CD-ROM Duplicates/Master	28.00
8/07/13	COMET MESSENGER SERVICE INC, Outside Messenger Services	6.50
8/08/13	Standard Copies or Prints	.26
8/08/13	Standard Prints	.26
8/08/13	Standard Prints	.13
8/08/13	Standard Prints	.65
8/08/13	Standard Prints	8.06
8/08/13	Standard Prints	.26
8/08/13	Standard Prints	5.33
8/08/13	Standard Prints	28.47
8/08/13	Standard Prints	19.24
8/08/13	Standard Prints	2.21
8/08/13	Standard Prints	.26
8/08/13	Standard Prints	1.17
8/08/13	Standard Prints	14.82
8/08/13	Standard Prints	2.99
8/08/13	Scanned Images	.26
8/08/13	Scanned Images	.39
8/08/13	Scanned Images	.52
8/08/13	Overnight Delivery, UPS	4.89
8/08/13	Overnight Delivery, UPS	31.68
8/08/13	CLERK US DISTRICT COURT - Filing Fees, Filing Fee, 8/08/13	25.00
8/09/13	Standard Prints	.52
8/09/13	Standard Prints	22.75
8/09/13	Standard Prints	8.19
8/09/13	Standard Prints	4.55
8/09/13	Standard Prints	.91
8/09/13	Standard Prints	23.79
8/09/13	Standard Prints	4.94

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

9 - Case Administration

8/09/13	Standard Prints	.13
8/09/13	RESTRUCTURING CONCEPTS LLC, Computer Database Research, Chapter 11	65.00
	Dockets Usage for 08/2013, Daniel Hill	
8/09/13	Overtime Transportation	38.63
8/10/13	Travis Bayer, Taxi, Overtime Transportation	10.00
8/12/13	Standard Prints	.52
8/12/13	Standard Prints	75.53
8/12/13	Standard Prints	4.81
8/12/13	Standard Prints	43.55
8/12/13	Standard Prints	4.94
8/12/13	Standard Prints	.13
8/13/13	Standard Prints	.52
8/13/13	Standard Prints	.39
8/13/13	Standard Prints	2.47
8/13/13	Standard Prints	17.55
8/13/13	Standard Prints	.13
8/13/13	Standard Prints	.65
8/13/13	Color Copies or Prints	23.10
8/13/13	Scanned Images	.39
8/13/13	Overnight Delivery, Fed Exp	48.62
8/13/13	Overnight Delivery, Fed Exp	48.62
8/13/13	RESTRUCTURING CONCEPTS LLC, Computer Database Research, Chapter 11	175.00
	Dockets Usage for 08/2013, Daniel Hill	
8/14/13	Standard Prints	5.46
8/14/13	Standard Prints	.13
8/14/13	Standard Copies or Prints	.39
8/14/13	Standard Prints	24.18
8/14/13	Standard Prints	24.05
8/14/13	Standard Prints	33.15
8/14/13	Standard Prints	45.63
8/14/13	Standard Prints	1.04
8/14/13	Standard Prints	2.08
8/14/13	Standard Prints	37.44
8/14/13	Standard Prints	51.61
8/14/13	Standard Copies or Prints	.26
8/14/13	Standard Prints	9.36
8/14/13	Standard Prints	12.87
8/14/13	Standard Prints	15.60
8/14/13	Standard Prints	.78
8/14/13	Standard Prints	31.59
8/14/13	Standard Prints	20.80
8/14/13	Standard Prints	6.24
8/14/13	Standard Prints	49.40
8/14/13	Overnight Delivery, Fed Exp	10.20
8/14/13	CLERK US DISTRICT COURT - Pro Hac Vice admission fee for Charles J. Kalil.	25.00
8/14/13	RESTRUCTURING CONCEPTS LLC, Computer Database Research, Chapter 11	20.00
	Dockets Usage for 08/2013, Daniel Hill	

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

9 - Case Administration

8/15/13	Standard Prints	.13
8/15/13	Standard Prints	27.17
8/15/13	Standard Prints	30.68
8/15/13	Standard Prints	59.15
8/15/13	Standard Prints	1.95
8/15/13	Standard Prints	.52
8/15/13	Standard Prints	3.64
8/15/13	Standard Prints	118.04
8/15/13	Standard Prints	43.03
8/15/13	Standard Prints	49.53
8/15/13	Secretarial Overtime, Aaron Maus	105.00
8/19/13	Standard Prints	13.13
8/19/13	Standard Prints	29.51
8/19/13	Standard Prints	7.28
8/19/13	Standard Prints	.78
8/19/13	Standard Prints	.13
8/19/13	Standard Prints	.26
8/20/13	Standard Prints	.39
8/20/13	Standard Prints	.26
8/20/13	Standard Prints	2.60
8/20/13	Scanned Images	4.81
8/20/13	Scanned Images	.26
8/21/13	Standard Prints	.65
8/22/13	Standard Copies or Prints	752.83
8/22/13	Standard Prints	.26
8/22/13	Standard Prints	.39
8/22/13	Standard Prints	21.45
8/22/13	Tabs/Indexes/Dividers	30.42
8/22/13	Closing/Mini Books	72.00
8/23/13	Standard Prints	14.30
8/26/13	Standard Prints	2.99
8/26/13	Standard Prints	.91
8/27/13	Standard Copies or Prints	2,009.67
8/27/13	Standard Prints	3.12
8/27/13	Tabs/Indexes/Dividers	20.28
8/27/13	Tabs/Indexes/Dividers	49.92
8/27/13	Tabs/Indexes/Dividers	17.16
8/27/13	Closing/Mini Books	48.00
8/27/13	Closing/Mini Books	144.00
8/28/13	Standard Prints	39.78
8/28/13	Standard Prints	8.45
8/28/13	Standard Prints	.26
8/30/13	Overnight Delivery, Fed Exp	33.91
8/30/13	Secretarial Overtime, Nicole Happ	32.76

TOTAL EXPENSES

\$ 36,371.08

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

9 - Case Administration

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

September 20, 2013

Cengage Learning, Inc.
200 First Stamford Place
Fourth Floor
Stamford, CT 06902

Attention: Dean Durbin, CFO

Invoice Number: 4152743
Client Matter: 15222-10

In the matter of Cash Collateral and Cash Management

For legal services rendered through August 31, 2013 (see attached Description of Legal Services for detail)	\$ 729,353.00
For expenses incurred through August 31, 2013 (see attached Description of Expenses for detail)	<u>\$ 1,699.78</u>
Total legal services rendered and expenses incurred	\$ 731,052.78

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

10 - Cash Collateral and Cash Management

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Kristina Alexander	15.40	675.00	10,395.00
Andrew Brniak	.30	250.00	75.00
Franck R Chintoya	18.30	565.00	10,339.50
Ryan Dattilo	37.40	630.00	23,562.00
Kristen L Derhaag	7.90	565.00	4,463.50
Robert Enayati	116.90	675.00	78,907.50
Beth Friedman	6.30	335.00	2,110.50
Jacob Goldfinger	15.80	305.00	4,819.00
Jason Gott	8.10	495.00	4,009.50
Christopher T Greco	134.30	735.00	98,710.50
William Guerrieri	19.20	715.00	13,728.00
Jonathan S Henes, P.C.	127.10	1,025.00	130,277.50
Erik Hepler	4.70	955.00	4,488.50
Jason Kanner	10.00	965.00	9,650.00
Melissa Koss	103.50	630.00	65,205.00
Ross M Kwasteniet	139.20	840.00	116,928.00
Christopher Marcus, P.C.	21.80	895.00	19,511.00
Maureen McCarthy	2.90	315.00	913.50
John Nedeau	1.50	160.00	240.00
Erik Nygaard	3.00	495.00	1,485.00
Robert Orren	1.50	275.00	412.50
Jessica Peet	11.10	495.00	5,494.50
Jay M Ptashek, P.C.	2.00	1,025.00	2,050.00
Laura Saal	12.90	285.00	3,676.50
James H M Sprayregen, P.C.	2.50	1,125.00	2,812.50
Stanley Wash	.80	495.00	396.00
Max Weber	8.50	565.00	4,802.50
Andrea Weintraub	86.00	495.00	42,570.00
Jeffrey J Zeiger	81.60	825.00	67,320.00
TOTALS	1,000.50		\$729,353.00

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

10 - Cash Collateral and Cash Management

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/02/13	Jay M Ptashek, P.C.	2.00	Negotiate financing term sheet (1.7); review and analyze financing documents (.3).
7/02/13	Andrea Weintraub	2.80	Research note holders' objection to cash collateral (2.4); prepare for first day hearing (.4).
7/02/13	Robert Enayati	6.80	Review and analyze financing and cash collateral issues (5.9); correspondence re same (.9).
7/02/13	Erik Hepler	.80	Review cash collateral papers (.7); correspond with C. Greco re intercreditor agreements (.1).
7/02/13	Jeffrey J Zeiger	15.70	Draft and revise witness outlines for D. Durbin, B. Kosturas, and T. Cowan (4.9); office conferences with D. Durbin, B. Kosturas, and T. Cowan re same (3.8); office conference with J. Henes, C. Marcus, C. Greco and M. Koss re first day hearing issues and assignments (1.2); telephone conference with J. Henes re additional first day issues (1.3); telephone conference with C. Marcus re same (.9); review and analyze objection from Akin Gump (.8); telephone conference with board of directors re filing for chapter 11 (2.4); telephone conference with U.S. Trustee re comments on first day pleadings (.4).
7/02/13	Ross M Kwasteniet	4.80	Review objections to cash collateral motion (1.2); office conferences re same (1.0); correspond re same (1.3); prepare for hearing re same (1.3).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

10 - Cash Collateral and Cash Management

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/02/13	Melissa Koss	14.50	Review and revise cash collateral order re lender comments (2.2); revise motion and declaration to incorporate C. Marcus and B. Kosturos comments (2.3); correspond with lenders' counsel, A&M, and K&E working group re same (.7); telephone conferences with lenders' counsel, A&M, and K&E working group re same (1.3); telephone conferences with UST's office re comments to cash collateral order (.4); review cash collateral order re same (1.6); review second lien intercreditor agreement for enforcement provisions (1.8); draft summary re same (.8); research response to second lien group cash collateral objection (2.7); correspond with A. Weintraub re same (.3); correspond with R. Kwasteniet, J. Henes and C. Marcus re same (.4).
7/03/13	Christopher T Greco	1.30	Follow up with M. Koss re objections to cash collateral order and research re same (.7); correspond re cash collateral (.6).
7/03/13	Jason Gott	2.20	Review and analyze second lien group's cash collateral and cash management objection (.8); prepare documentation re same (.8); revise cash management order re agreement reached at hearing (.6).
7/03/13	Erik Hepler	.90	Review and analyze second lien opposition to cash collateral motion.
7/03/13	Andrew Brniak	.30	Correspond with J. Engstrom and W. Guerrieri re cash collateral pleadings.
7/03/13	Melissa Koss	.70	Draft correspondence re second lien objection.
7/08/13	William Guerrieri	1.10	Draft and revise non-disclosure agreements re exit financing.
7/09/13	Franck R Chintoya	3.50	Review and revise precedent form non-disclosure agreements.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

10 - Cash Collateral and Cash Management

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/09/13	Jason Gott	1.00	Correspond with M. Koss and W. Guerrieri re US Trustee uniform depository agreement (.6); correspond re business form revisions re US Trustee guidelines and cash management order (.4).
7/09/13	Robert Enayati	2.50	Analyze issues re exit financing matters.
7/09/13	Ryan Dattilo	2.90	Review and revise formation meeting presentation (2.3); office conference with C. Greco re same (.3); office conference with B. Friedman re preparation for formation meeting (.3).
7/09/13	Jonathan S Henes, P.C.	8.20	Review and analyze filed pleadings (2.1); telephone conferences with K&E team, creditor advisors re case issues (3.5); review and analyze issues re same (2.6).
7/09/13	Melissa Koss	.50	Correspond re cash management issues.
7/09/13	James H M Sprayregen, P.C.	.30	Review and analyze issues re case strategy and cash collateral.
7/10/13	Robert Enayati	1.50	Analyze issues re exit financing matters.
7/10/13	James H M Sprayregen, P.C.	.50	Review and analyze issues re case strategy and cash collateral.
7/11/13	Franck R Chintoya	1.00	Follow up re recordation of mortgage assignment with bankruptcy team and counsel for BNY.
7/11/13	Robert Enayati	1.00	Analyze issues re exit financing matters.
7/11/13	Max Weber	2.50	Review and analyze case law re recourse for cash collateral motion (1.3); conference with M. Koss re same (.5); review and analyze objections filed to cash collateral motion (.7).
7/11/13	Ross M Kwasteniet	2.30	Telephone conference and correspond re cash collateral order and possibility of and implications related to moving hearing to early August.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

10 - Cash Collateral and Cash Management

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/11/13	Jonathan S Henes, P.C.	7.00	Telephone conferences with K&E team, creditor advisors re various restructuring issues (2.8); review and analyze cash collateral issues (2.2); review and respond to correspondence re case strategy (2.0).
7/11/13	Beth Friedman	.40	Review issues re authorized depositories in EDNY and obtain application re same.
7/12/13	Max Weber	2.00	Review and analyze case law re cash treatment in substantive consolidation cases (.6); summarize same (.2); review and analyze case law re ear marking doctrine (.8); summarize same (.4).
7/12/13	James H M Sprayregen, P.C.	.50	Review and analyze issues re case strategy and cash collateral.
7/15/13	Christopher T Greco	1.10	Correspond re depository agreement for 345 waiver purposes.
7/15/13	Max Weber	1.00	Review and analyze case law re cash collateral.
7/15/13	Ross M Kwasteniet	1.20	Prepare for and participate in telephone conference with Davis Polk and Milbank re cash collateral order and general update.
7/15/13	Jonathan S Henes, P.C.	7.10	Telephone conferences with K&E team, creditor advisors re various restructuring issues (2.8); review and analyze cash collateral issues (2.2); review and respond to correspondence re case strategy (2.1).
7/15/13	Beth Friedman	.50	Conference with chambers re cash management adjournment (.4); review same (.1).
7/15/13	Beth Friedman	.30	Review issues re authorized depositories in Eastern District.
7/15/13	Laura Saal	.80	Prepare notice of adjournment re motions for cash collateral and cash management.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

10 - Cash Collateral and Cash Management

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/15/13	Maureen McCarthy	.20	File notice of adjournment of cash collateral and cash management motion.
7/16/13	Christopher T Greco	.70	Review and analyze letter from first lien to second lien re cash collateral objection.
7/16/13	Franck R Chintoya	.50	Review and revise comments to confidentiality agreement.
7/16/13	Christopher Marcus, P.C.	1.80	Review DPW letter to second liens re intercreditor (.3); review final cash collateral order and correspondences re same (1.5).
7/16/13	Andrea Weintraub	1.10	Research enforcement of intercreditor agreement in bankruptcy and summarize same.
7/16/13	Robert Enayati	2.10	Attention to exit financing matters.
7/16/13	Ryan Dattilo	1.10	Correspond with A. Weintraub re intercreditor issues (.2); review Ion pleadings re same (.6); follow up correspondence with A. Weintraub re same (.3).
7/16/13	Erik Hepler	.20	Review and analyze letter from first lien to second lien re cash collateral objection.
7/17/13	Christopher Marcus, P.C.	.50	Office conferences re cash collateral strategy.
7/17/13	Andrea Weintraub	.30	Review ION transcript and summarize first lien arguments re intercreditor agreement.
7/17/13	Robert Enayati	2.00	Attention to exit financing matters.
7/17/13	Jeffrey J Zeiger	.70	Analyze cash collateral motion and objection to develop strategy to respond to discovery.
7/17/13	Jonathan S Henes, P.C.	8.10	Telephone conferences with K&E team, creditor advisors re various restructuring issues (2.8); review and analyze cash collateral issues (3.2); review and respond to correspondence re case strategy (2.1).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

10 - Cash Collateral and Cash Management

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/18/13	Christopher T Greco	2.10	Correspond with Boston landlord re leasehold mortgage provisions to cash collateral order and comments to same (.4); telephone conference with M. Koss re same (.2); review lender markup to cash collateral order and analyze same (1.2); correspond with M. Koss re same (.3).
7/18/13	Franck R Chintoya	1.00	Revise form NDA (.6); review lender comments (.4).
7/18/13	Robert Enayati	1.60	Analyze issues re exit financing matters.
7/18/13	Jonathan S Henes, P.C.	4.10	Telephone conferences with K&E team, restructuring and cash collateral issues (2.3); review and analyze issues re same (1.8).
7/18/13	Laura Saal	.80	Prepare stipulation and agreed order extending objection deadline.
7/18/13	Melissa Koss	2.00	Review and analyze lenders' comments to cash collateral interim order (.8); draft issues list re same (.7); coordinate with committee re stipulation to extend committee deadline to cash collateral motion (.5).
7/19/13	Erik Hepler	.40	Review and analyze draft of final cash collateral order.
7/19/13	Jonathan S Henes, P.C.	4.10	Telephone conferences with K&E team re restructuring and cash collateral issues (2.3); review and analyze issues re same (1.8).
7/19/13	Melissa Koss	.30	Telephone conference with Arent Fox re document requests and cash collateral issues.
7/20/13	Christopher T Greco	.90	Review cash collateral order markup from lenders and analyze with M. Koss (.7); correspond re same with R. Kwasteniet (.2).
7/20/13	Ross M Kwasteniet	2.20	Telephone conference and correspond re cash collateral discovery issues, document production and next steps (1.7); correspond re objection deadline and open issues (.5).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

10 - Cash Collateral and Cash Management

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/21/13	Jeffrey J Zeiger	2.40	Analyze cash collateral motion and objection re response to second lien discovery.
7/22/13	Andrea Weintraub	.70	Draft response chart to second lien holders' discovery request re cash collateral (.4); revise equity trading order (.3).
7/22/13	Jason Gott	1.70	Correspond with W. Guerrieri, A&M and client re cash management order (.7); prepare for and participate in telephone conference with client and BMO Harris re US Trustee requirements (1.0).
7/22/13	Ross M Kwasteniet	1.20	Analyze issues re cash collateral final order.
7/22/13	Beth Friedman	.80	Research re cash collateral discovery dispute.
7/23/13	Christopher T Greco	1.10	Correspond with M. Koss re cash collateral order issues, including preparation of omnibus reply and landlord provision to order (.7); conference with R. Dattilo and M. Koss re preparation of draft reply (.4).
7/23/13	Andrea Weintraub	1.10	Review and revise cash management order.
7/23/13	Jason Gott	.30	Telephone conference and correspondence with S. Fryzel re cash management order.
7/23/13	Robert Enayati	3.30	Review and analyze exit financing matters.
7/23/13	Max Weber	3.00	Draft summary re cash collateral cases in situations (1.5); review and analyze case law re earmarking doctrine with regard to cash collateral orders (.5); summarize same (1.0).
7/23/13	Jonathan S Henes, P.C.	4.00	Analyze various restructuring issues (1.1); telephone conferences with company, creditors re same (1.6); review and revise cash collateral summary (1.3).
7/23/13	Laura Saal	.30	Upload cash collateral stipulation and order extending objection deadline for entry by the court.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

10 - Cash Collateral and Cash Management

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/23/13	Melissa Koss	1.80	Review and analyze committee mark-up to cash collateral order (.7); correspond with counsel to lease re revisions to cash collateral order (.5); correspond with lenders' counsel re same (.2); correspond with committee re stipulation to extend objection deadline (.4).
7/23/13	William Guerrieri	1.70	Review and revise cash management and cash collateral orders (1.1); correspond with creditors re same (.6).
7/24/13	Franck R Chintoya	2.50	Analyze comments to exit financing NDAs (.8); follow up with company re signatory for NDAs (.6); discuss NDAs with R. Enayati (1.1).
7/24/13	Christopher Marcus, P.C.	1.00	Telephone conference update with Milbank and DPW (.5); status call with Company (.5).
7/24/13	Andrea Weintraub	1.10	Coordinate stipulation extending time to object to cash collateral.
7/24/13	Jason Gott	1.70	Prepare for and participate in telephone conference with client, A&M and BMO Harris re US Trustee requirements (1.0); correspond with W. Guerrieri re same (.2); review and analyze creditors' committee and second lien letters re cash collateral discovery (.5).
7/24/13	Robert Enayati	3.00	Analyze issues re exit financing (1.7); correspond with Lazard, others re same (1.3).
7/24/13	Jonathan S Henes, P.C.	.30	Telephone conference with D. Kurtz re cash collateral, plan process, MIP and hearing.
7/24/13	Maureen McCarthy	.50	Revise motion for pro hac vice admission re W. Guerrieri.

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10 - Cash Collateral and Cash Management

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/25/13	Christopher T Greco	6.10	Telephone conference with counsel for landlord in Boston re leasehold interest language in proposed final cash collateral order (.4); research re same and follow up re same (.7); correspond with lenders re same (.7); telephone conference with R. Kwasteniet and others re cash collateral status and reply brief (.6); correspond with R. Dattilo and A. Weintraub re cash collateral reply brief and outline re same (1.4); review and revise reply brief (2.3).
7/25/13	Franck R Chintoya	2.20	Attend to exit financing NDA (.7); follow up with company re their signature page to non-disclosure agreement (.8); attend to correspondence (.7).
7/25/13	Andrea Weintraub	1.00	Telephone conference with landlord and first lien group counsel re cash collateral language (.4); revise stipulation and agreed order extending deadline to object to the cash collateral motion (.3); review cash collateral objections to prepare for cash collateral strategy call (.3).
7/25/13	Robert Enayati	4.30	Review and revise documents re exit financing.
7/25/13	Jeffrey J Zeiger	.70	Telephone conference with C. Kalil re document production issues (.4); finalize legal hold notice (.3).
7/25/13	Ross M Kwasteniet	1.70	Negotiate re final cash collateral order (1.3); analyze issues re same (.4).
7/25/13	Jonathan S Henes, P.C.	1.80	Telephone conference with R. Feintuch, Lazard, M. Hansen and C. Marcus re update on chapter 11 cases and next steps (.9); review second lien cash collateral objection (.7); telephone conference with R. Feintuch re call from Houlihan (.2).
7/25/13	Jacob Goldfinger	.10	Update case calendar re deadlines to object to cash collateral and cash management motions.

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10 - Cash Collateral and Cash Management

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/25/13	Beth Friedman	1.50	Follow up re cash collateral hearing (.6); telephone conferences with chambers re amendment of stipulation (.4); correspond with C. Greco and A. Weintraub re same (.2); obtain and distribute hearing transcript (.3).
7/25/13	Laura Saal	.60	Retrieve cash collateral objections and forward same to A. Weintraub (.3); reformat RSA, RSA term sheet and equity term sheet and forward to A. Weintraub (.3).
7/25/13	Maureen McCarthy	.70	Prepare revised drafts of exit financing term sheet and RSA term sheet (.3); cash collateral order and related mark-ups (.2); prepare first day pleading and restructuring documents for distribution (.2).
7/25/13	James H M Sprayregen, P.C.	.40	Review and analyze issues re cash collateral and case strategy.
7/26/13	Christopher T Greco	6.80	Review and revise cash collateral reply brief and outline re same (4.6); telephone conference with R. Dattilo, A. Weintraub and R. Kwasteniet re same (.8); research re cash collateral issues re 506(c), 552(b) and adequate protection (1.4).
7/26/13	Franck R Chintoya	3.00	Analyze issues re NDAs for exit financing sources re termination and distribute fully executed documents (2.2); finalize Goldman Sachs non-disclosure agreement (.8).
7/26/13	Christopher Marcus, P.C.	2.00	Telephone conference re cash collateral strategy (.8); review cash collateral mark-up (1.2).
7/26/13	Jessica Peet	1.10	Telephone conference with K&E team re lien research assignment (.4); research re same (.7).

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10 - Cash Collateral and Cash Management

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/26/13	Andrea Weintraub	5.70	Review cash collateral objections from second lien group and Centerbridge (2.3); draft notice of final equity trading order and coordinate service (1.0); telephone conference with K&E restructuring and litigation teams re cash collateral strategy (.8); summarize objection arguments from second lien group, Centerbridge and unsecured creditors committee (1.2); review outline for omnibus reply brief to cash collateral objections (.2); compile 506(c), 552 (b) and adequate protection research for omnibus cash collateral reply (.2).
7/26/13	Stanley Wash	.80	Prepare for and participate in telephone conference between restructuring team and litigation team re cash collateral motion and related objections.
7/26/13	Robert Enayati	2.80	Draft and revise marketing documents re exit financing process.
7/26/13	Ryan Dattilo	6.20	Telephone conference re cash collateral strategy (.9); telephone conference with A. Weintraub and C. Greco re same (.3); draft outline of cash collateral reply brief (2.4); correspond with C. Greco re same (.2); revise same based on comments from C. Greco (1.3); research use of proceeds argument (.5); review and revise summary chart of second lien and Centerbridge objections (.4); correspond with A. Weintraub re same (.2).
7/26/13	Jeffrey J Zeiger	2.20	Telephone conference with R. Kwasteniet, C. Marcus, A. Weintraub, C. Greco, C. Kalil, K. Alexander and S. Wash re strategy for cash collateral hearing and responses (.6); office conference with C. Kalil re discovery responses and deposition preparation (1.0); telephone conference with C. Kalil and R. Kwasteniet re same (.2); telephone conference with C. Kalil and K. Alexander re privilege issues (.3); correspond with J. Henes re same (.1).

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10 - Cash Collateral and Cash Management

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/26/13	Ross M Kwasteniet	6.40	Review various comments to proposed cash collateral order (3.1); analyze issues re cash collateral order and strategy for August 1 hearing (2.8); negotiate re cash collateral issues (.5).
7/26/13	Jonathan S Henes, P.C.	1.10	Review revised draft of the cash collateral order prepared by JPM.
7/26/13	Jonathan S Henes, P.C.	.50	Correspond with K&E team re cash collateral issues.
7/26/13	Jacob Goldfinger	2.80	Research precedent re cash collateral replies and supporting briefs and correspond with K&E team re same.
7/26/13	Beth Friedman	.50	Review cash collateral stipulation and correspond with S. Jackson re outstanding issues.
7/26/13	Melissa Koss	.90	Review cash collateral reply outline (.4); review and analyze correspondence re resolution of Center Channel lease objection (.5).
7/26/13	James H M Sprayregen, P.C.	.80	Correspond with J. Henes re cash collateral strategy issues.
7/27/13	Christopher T Greco	4.10	Review and revise draft of cash collateral reply brief (3.4); telephone conference with A. Weintraub and R. Dattilo re same (.7).
7/27/13	Jessica Peet	1.90	Research re liens for cash collateral order (1.1); summarize same (.6); correspond with working group re same (.2).
7/27/13	Andrea Weintraub	6.00	Draft and revise omnibus reply to cash collateral objections.

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/27/13	Ryan Dattilo	2.90	Correspond with A. Weintraub re cash collateral reply (.2); review and revise same (1.3); review debt documents re use of proceeds provisions (.8); telephone conference with C. Greco and A. Weintraub re same (.3); correspond with J. Peet re adequate protection lien research (.3).
7/27/13	Ross M Kwasteniet	2.40	Negotiate re cash collateral issues (1.1); correspond with K&E team re same (1.3).
7/27/13	Jonathan S Henes, P.C.	3.00	Review cash collateral objection filed by committee (1.6); prepare for cash collateral hearing (1.4).
7/28/13	Christopher T Greco	9.70	Review committee objection to cash collateral and research points re adequate protection and milestones (2.4); review and revise cash collateral reply brief (4.6); correspond with R. Kwasteniet, R. Dattilo and A. Weintraub re cash collateral brief and research points (2.1); review Simms declaration and discuss response to same (.6).
7/28/13	Jessica Peet	1.00	Research precedent re DIP and cash collateral motions (.6); correspond with working group re same (.4).
7/28/13	Andrea Weintraub	6.50	Telephone conference with K&E team re draft of omnibus reply to cash collateral objection (1.1); review and summarize committee objection to cash collateral (3.2); review and revise reply (2.2).
7/28/13	Ryan Dattilo	8.30	Revise reply to cash collateral objection (2.3); research Innkeepers issues re same (.9); review committee objection to cash collateral (1.4); telephone conference with A. Weintraub and C. Greco re same (.7); correspond with J. Peet re adequate protection research (.3); review, revise and research re reply to cash collateral objection (2.4); correspond with C. Greco re same (.3).

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10 - Cash Collateral and Cash Management

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/28/13	Jeffrey J Zeiger	6.70	Analyze committee objection to cash collateral motion (1.6); draft outline for deposition preparation of D. Durbin and R. Feintuch (5.1).
7/28/13	Ross M Kwasteniet	1.40	Review lender comments to cash collateral order (.8); correspond re same (.5); telephone conference with Davis Polk re same (.1).
7/28/13	Ross M Kwasteniet	4.80	Review committee objection to cash collateral and proposed final order (2.9); draft outline of response to same (1.9).
7/28/13	Jonathan S Henes, P.C.	1.80	Prepare for cash collateral hearing.
7/28/13	Melissa Koss	1.50	Review and analyze committee objection to cash collateral.
7/28/13	William Guerrieri	.80	Review and analyze objections re cash collateral issues.
7/29/13	Christopher T Greco	9.60	Review and revise reply brief to cash collateral objections (5.4); correspond with M. Koss and R. Kwasteniet re same (.7); research re adequate protection, 506(c), 552(b), diminution in value and Innkeepers case (2.3); telephone conference with lenders' counsel and committee re cash collateral hearing and discovery related to cash collateral (.8); correspond with R. Kwasteniet re declaration for M. Hansen to rebut S. Simms declaration (.4).
7/29/13	Franck R Chintoya	1.80	Attend to final executed non-disclosure agreements for exit financing sources (.9); follow up re potential lender executed signature page (.9).
7/29/13	Christopher Marcus, P.C.	1.00	Telephone conference with Milbank and DPW re cash collateral.

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/29/13	Jessica Peet	2.20	Telephone conference with K&E team re cash collateral status update and assignments (.4); review omnibus reply and revise re adequate protection objections (.7); analyze and review objections (.9); correspond with K&E team re same (.2).
7/29/13	Andrea Weintraub	9.30	Revise reply in response to objections to cash collateral (4.6); compile list of insiders (.7); draft case summary of Innkeepers (1.2); internal meeting re cash collateral reply (.8); respond to creditor inquiry re client-vendor (1.3); draft objection summary and response chart exhibit to cash collateral reply (.7).
7/29/13	Robert Enayati	1.20	Review and revise exit financing commitment documents.
7/29/13	Ryan Dattilo	.40	Correspond with A. Weintraub re adequate protection liens precedent (.2); telephone conference with J. Peet re cash collateral reply draft (.2).
7/29/13	Ryan Dattilo	10.20	Office conference with K&E team re response to cash collateral motion (.8); review Innkeepers precedent re cash collateral and RSA issues (.6); telephone conference with D. Meyer re same (.2); correspond with C. Greco re same (.2); office conference with C. Marcus re objection to committee investigation termination motion (.5); revise same (1.6); correspond with J. Gott re same (.2); draft declaration from R. Feintuch re same (1.5); attend witness preparation of R. Feintuch re same (1.0); revise R. Feintuch declaration re same (.8); office conference with C. Marcus re same (.4); correspond with K&E team re same (.2); revise same based on comments from J. Henes (.5); telephone conference with J. Gott re objection (.2); review and revise same (1.3); correspond with K&E, A&M and Lazard teams re same (.2).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/29/13	Jeffrey J Zeiger	13.30	Finalize outline for cash collateral deposition preparation sessions with D. Durbin and R. Feintuch (3.6); telephone conference with R. Kwasteniet re same (.4); office conference with D. Durbin, R. Feintuch and B. Mulligan re deposition preparation (6.0); telephone conference with G. Bray re deposition issues (.1); address redaction issues for document production (2.1); revise stipulation re document production (.9); propose edits on M. Hansen declaration (.2).
7/29/13	Ross M Kwasteniet	3.90	Office conferences re cash collateral (1.4); review and analyze draft reply to cash collateral objections (2.5).
7/29/13	Jonathan S Henes, P.C.	3.60	Review FTI declaration and prepare questions in anticipation for S. Simms deposition (1.2); review creditors committee mark up of cash collateral order (.8); prepare list of potential settlement terms for cash collateral disputes (.8); telephone conference with Milbank and DPW re open cash collateral issues (.7); telephone conference with G. Bray re cash collateral issues (.1).
7/29/13	Jonathan S Henes, P.C.	2.60	Telephone conference with J. Sprayregen re open issues for August 2 hearing (.2); telephone conference with R. Kwasteniet re comments to pleadings and hearing preparation (.2); telephone conference with J. Zeiger re discovery production issues (.1); review R. Feintuch declaration and presentations to be provided to committee (.7); prepare for hearing (1.4).
7/29/13	Melissa Koss	12.40	Review and revise omnibus reply to cash collateral objections (7.8); correspond with A. Weintraub and J. Peet re various cash collateral research issues (1.4); review and analyze summaries re same (2.4); review credit documents re use of proceeds provisions (.8).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/30/13	Christopher T Greco	13.40	Review and revise omnibus reply brief to cash collateral and cash management objections (7.8); office conference with J. Henes, R. Kwasteniet and J. Zeiger re strategy and tactics re same (1.3); correspond with M. Koss and A. Weintraub re edits to same and research questions (.8); distribute pleadings to company and lender counsel for review and comment and follow up re same (1.3); review Innkeepers decision and draft response section in reply to committee assertions re same (1.6); conference with C. Kalil re preparation for S. Simms deposition (.6).
7/30/13	Jessica Peet	.60	Conference with K&E team re reply to cash collateral objections.
7/30/13	Andrea Weintraub	9.70	Review Simms declaration supporting committee objection (2.2); telephone conference with M. Hansen and K&E team re declaration in support of reply to cash collateral objections (1.5); draft Hansen declaration in support of omnibus reply to cash collateral objections (.8); revise same (1.1); review and revise omnibus reply (1.1); revise cash management order per Davis Polk, committee and internal comments (1.0); research issue re diminution in value (.8); revise Hansen declaration (1.2).
7/30/13	Ryan Dattilo	2.30	Review debt documents for use of proceeds provisions (.8); correspond with E. Hepler re same (.2); draft exhibit to cash collateral reply re use of proceeds provisions in all debt documents (1.1); correspond with C. Greco and R. Kwasteniet re same (.2).
7/30/13	Erik Hepler	1.00	Review and analyze second lien documents re ability to send money from parent to subsidiaries.

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/30/13	Jeffrey J Zeiger	15.20	Office conference with D. Durbin re cash collateral deposition preparation (3.0); prepare for same (.7); defend depositions of D. Durbin and R. Feintuch (8.8); telephone conference with J. Henes re same (.2); telephone conference with R. Kwasteniet re same (.2); revise reply in support of cash collateral (2.3).
7/30/13	Ross M Kwasteniet	13.00	Review and revise reply to cash collateral objections (5.7); interview M. Hansen and other executives re Simms declaration and client response to same (.7); office conference re Hansen declaration (.7); review and revise Hansen declaration (2.1); correspond re Feintuch and Durbin declarations (.6); review and revise final cash collateral order (2.4); negotiate same (.8).
7/30/13	Jonathan S Henes, P.C.	4.30	Telephone conference with G. Bray and R. Kwasteniet re open cash collateral issues (.3); office conference with R. Kwasteniet re cash collateral response (.2); review and mark up cash collateral response (.9); review cases cited in the objection to committee motion to terminate the Apax investigation (1.1); prepare for August 2 cash collateral hearing (1.8).
7/30/13	Jonathan S Henes, P.C.	2.90	Telephone conference with R. Kwasteniet to review compromise solution to cash collateral issues (1.4); telephone conference with G. Bray re cash collateral open issues (.2); telephone conference with T. Lane re exit financing process (.3); review mark up of cash collateral order (.6); telephone conference with A. Silfen re cash collateral issues and the motion to terminate the investigation (.4).
7/30/13	Beth Friedman	.30	Research and pull case precedent for R. Kwasteniet re cash collateral issues.

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/30/13	Melissa Koss	10.40	Review and revise omnibus reply to cash collateral objections and Hansen declaration in support thereof (3.8); review and revise omnibus reply to cash collateral objections and Hansen declaration in support thereof per R. Kwasteniet comments (.8); review and revise omnibus reply to cash collateral objections and Hansen declaration in support thereof re J. Henes comments (1.4); telephone conference with lenders' counsel re Hansen declaration (.3); review and revise Hansen declaration per Hansen comments (.8); review and revise Hansen declaration per A&M comments (1.1); correspond with K&E team re same (.3); office conference with K&E team re cash collateral strategy (.8); correspond with counsel to swap party re revisions to cash collateral order (.4); correspond with lenders' counsel re final cash collateral order (.7).
7/31/13	Christopher T Greco	12.70	Coordinate filing of cash collateral reply brief and review final edits re same (1.4); review lender reply brief and BONY reply brief (1.3); prepare for S. Simms deposition with J. Zeiger and C. Kalil (1.1); attend S. Simms deposition re cash collateral and RSA milestones and participate in same (5.5); telephone conference with M. Hansen and J. Zeiger re preparation for Hansen deposition (1.2); conference with J. Henes and R. Kwasteniet re cash collateral and hearing re same (.6); review Simms deposition transcript and prepare for hearing re same (1.6).
7/31/13	Franck R Chintoya	1.00	Follow up with Levett and Katten re land sale and related mortgage release (.7); correspond with W. Guerrieri re revised purchase agreement and release from notes' agents (.3).
7/31/13	Christopher Marcus, P.C.	1.30	Attention to cash collateral hearing preparation.

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/31/13	Andrea Weintraub	8.20	Revise omnibus reply to cash collateral objections (4.0); revise Hansen declaration (2.0); file reply and Hansen declaration (.2); review Simms transcript for relevant portions and summarize (2.0).
7/31/13	Jeffrey J Zeiger	.50	Conference with J. Henes and R. Kwasteniet re cash collateral hearing issues.
7/31/13	Ross M Kwasteniet	10.10	Finalize cash collateral reply and Hansen declaration (2.7); review and revise cash collateral order (2.9); negotiate same (3.1); review supplemental Simms declaration (.1); review lender brief filed in support of cash collateral (1.3).
7/31/13	Jacob Goldfinger	1.70	Research cash collateral precedent and correspond with K&E team re same.
7/31/13	Laura Saal	.60	Prepare for and file notice of filing of blacklined cash collateral order.
7/31/13	Laura Saal	1.50	Prepare for and file of omnibus reply to cash collateral and cash management objections.
7/31/13	Melissa Koss	5.30	Review and revise omnibus reply to cash collateral objections re R. Kwasteniet and lender comments (1.8); review and revise Hansen declaration in support of reply re R. Kwasteniet comments (1.2); correspond and office conference with R. Kwasteniet re same (.5); correspond with A. Weintraub re same (.4); coordinate filing of same with L. Saal (.4); coordinate service re same (.2); draft notice of filing blacklined cash collateral order (.5); coordinate with Davis Polk re same (.3).
7/31/13	William Guerrieri	2.60	Correspond with K&E team re cash collateral issues (.8); telephone conference and correspond with BMO Harris counsel re cash management motion (1.0); review and analyze issues re same (.8).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/01/13	Christopher Marcus, P.C.	5.70	Attention to preparation for hearing (1.2); conference re cash collateral issues (1.0); attend cash collateral hearing (3.5).
8/01/13	Andrea Weintraub	5.30	Prepare for cash collateral hearing (1.8); review and analyze transcripts re adequate protection and cash collateral issues (2.3); research and summarize cases in committee objection (1.2).
8/01/13	Robert Enayati	2.30	Attention to exit financing matters.
8/01/13	Jeffrey J Zeiger	7.40	Defend M. Hansen deposition (2.1); prepare for hearing on cash collateral (4.8); conference with R. Feintuch, D. Durbin and K. Carson re same (.5).
8/01/13	Ross M Kwasteniet	4.60	Negotiations regarding cash collateral issues, including meeting at Arent Fox (2.3); prepare for hearing re cash collateral (.7); prepare for and participate in deposition (1.1); follow-up after hearing re cash collateral issues (.5).
8/01/13	Jonathan S Henes, P.C.	3.30	Review Milbank letter re S. Simms cash collateral testimony (.2); review excerpts from deposition of S. Simms (.4); prepare for and participate in hearing (2.7).
8/01/13	Jacob Goldfinger	2.30	Search precedent re cash collateral pleadings and orders and correspond with working group.
8/01/13	Melissa Koss	2.80	Review transcripts re adequate protection and cash collateral issues (1.9); review case summaries re committee objection (.9).
8/01/13	William Guerrieri	2.10	Negotiate and document agreement with BMO re cash management order (1.4); summarize same (.7).
8/02/13	Christopher T Greco	1.10	Correspond with A. Weintraub re cash collateral meeting and follow up re same (.6); review research email re cash collateral precedent (.5).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/02/13	Christopher Marcus, P.C.	2.50	Meet with committee and Lenders re cash collateral.
8/02/13	Jessica Peet	2.20	Review and analyze precedent re cash collateral motions (1.6); summarize same (.3); correspond with working group re same (.3).
8/02/13	Andrea Weintraub	5.80	Attend settlement conference with first lien lenders re cash collateral (2.8); review and summarize Judge Stong's cash collateral precedent (3.0).
8/02/13	Ryan Dattilo	.40	Review cash collateral precedent chart.
8/02/13	Ross M Kwasteniet	3.50	Prepare for and participate in telephonic meeting with advisors to lenders, JP Morgan, and creditors committee re cash collateral issues (2.8); follow-up re same (.7).
8/02/13	Ross M Kwasteniet	.50	Correspondence re Channel Center lease (.4); analyze proposed insert for cash collateral order re same (.1).
8/02/13	Jonathan S Henes, P.C.	3.90	Prepare for and participate in telephonic meeting with advisors to lenders, JPM and creditors committee re cash collateral (2.4); review cash collateral order open issues (.8); telephone conferences with M. Hansen re case status and next steps (.7).
8/02/13	Jacob Goldfinger	3.70	Search precedent re cash collateral pleadings (2.2); correspond with working group re same (1.5).
8/02/13	Laura Saal	3.90	Organize EDNY precedent re cash collateral orders.
8/02/13	Melissa Koss	3.90	Conference with committee re potential cash collateral resolution (2.2); review cash collateral precedent and transcripts re same (.8); correspond with L. Saal and J. Goldfinger re same (.3); correspond with A. Weintraub re summary re same (.2); review and comment on same (.4).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/05/13	Franck R Chintoya	1.00	Review documents and respond to client questions re mortgaged properties.
8/05/13	Christopher Marcus, P.C.	1.20	Telephone conference with Akin and Jones Day re cash collateral and telephone conference with Lenders re same.
8/05/13	Kristen L Derhaag	.70	Review and analyze credit agreement.
8/05/13	Robert Enayati	5.80	Multiple correspondence and attachments re credit agreement matters to/from client (2.8); correspondence to/from Lazard re financing matters (1.3); prepare for and participate in litigation call (1.7).
8/05/13	Ross M Kwasteniet	3.50	Continue to negotiate and analyze open issues re cash collateral order.
8/05/13	Jacob Goldfinger	2.50	Search precedent re cash collateral pleadings and orders and correspond with working group.
8/05/13	Jason Kanner	5.00	Review exit financing proposals (3.1); telephone conferences and office conferences re cash collateral, related issues (1.9).
8/06/13	Franck R Chintoya	.80	Respond to bankruptcy team and client questions re unencumbered property.
8/06/13	Christopher Marcus, P.C.	1.80	Telephone conference re cash collateral issues (.8); telephone conference with K. Carson re open issues (1.0).
8/06/13	Robert Enayati	7.80	Prepare for and participate in telephone conference re exit financing issues (1.2); respond to restructuring questions relating to debt facilities (3.1); attention to exit financing matters (3.5).
8/06/13	Ross M Kwasteniet	.50	Review proposed bridge order re cash management motion (.3); review draft correspondence to court re same (.2).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/06/13	Ross M Kwasteniet	3.60	Prepare for and participate in telephone conference with DPW re cash collateral issues (.8); negotiations re cash collateral issues (2.8).
8/06/13	Jonathan S Henes, P.C.	7.50	Review and respond to correspondence with lenders re cash collateral and other issues (3.3); telephone conference re cash collateral issues (1.8); telephone conference with K. Carson re open issues (1.0); correspond with R. Kwasteniet re cash collateral (1.4).
8/06/13	Jacob Goldfinger	1.40	Review cash collateral precedent and materials and correspond with working group.
8/06/13	Beth Friedman	1.40	Prepare for and participate in team meeting re cash collateral (.6); review procedure re adjournment and correspond with W. Guerrieri re same (.4); review scheduling issues (.4).
8/06/13	Jason Kanner	1.50	Telephone conferences re exit financing.
8/06/13	William Guerrieri	3.30	Review and respond to correspondence re cash collateral order and cash management bridge order (2.2); review and revise cash management letter and bridge order (1.1).
8/07/13	Christopher T Greco	.90	Analyze open issues re cash collateral order (.7); correspond with M. Koss re same (.2).
8/07/13	Kristina Alexander	.90	Review deposition transcript for R. Feintuch.
8/07/13	Christopher Marcus, P.C.	2.00	Analyze cash collateral issues list and telephone conference with DPW re same (1.2); telephone conferences re cash collateral issues (.8).
8/07/13	Andrea Weintraub	.90	Review recent cash collateral precedent re adequate protection packages and draft summary re same (.7); review cash collateral issues list from first lien lenders (.2).
8/07/13	Robert Enayati	2.80	Attention to exit financing matters.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

10 - Cash Collateral and Cash Management

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/07/13	John Nedeau	1.50	Organize and deliver materials to chambers re cash collateral disputes.
8/07/13	Jeffrey J Zeiger	.60	Revise letter to Court re logistics for cash collateral hearing (.3); draft correspondence to team re assignments for cash collateral hearing (.3).
8/07/13	Ross M Kwasteniet	3.50	Correspond re reporting requirements under proposed final cash collateral order (.4); negotiate with lenders and committee re proposed final cash collateral order (3.1).
8/07/13	Jonathan S Henes, P.C.	6.50	Review and respond to correspondence with lenders re cash collateral and other issues (2.3); telephone conference re cash collateral issues (1.6); telephone conference with K. Carson re open issues (1.2); correspond with R. Kwasteniet re cash collateral (1.4).
8/07/13	Beth Friedman	.60	Telephone conferences with W. Guerrieri and S. Jackson re entry of bridge order and arrange for service re same.
8/07/13	Laura Saal	1.50	File letter to Judge with amended cash management order (.4); upload amended order for entry by court (.3); coordinate service of same (.2); retrieve cash collateral orders and distribute same to A. Weintraub (.6).
8/07/13	Melissa Koss	.90	Review and analyze first lien lenders' cash collateral issues list.
8/08/13	Christopher T Greco	1.30	Correspond with C. Marcus and others re cash collateral issues (.6); analyze issues re final cash collateral order (.7).
8/08/13	Kristina Alexander	2.70	Telephone conferences with C. Kalil re case status (.5); review of deposition transcript and correspondence re same (.4); research re waiver issue; confer with team re same (1.8).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

10 - Cash Collateral and Cash Management

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/08/13	Robert Enayati	6.10	Correspond with K&E restructuring team re debt facilities (2.3); attention to exit financing matters (3.8).
8/08/13	Jonathan S Henes, P.C.	3.90	Telephone conference with group re cash collateral issues (1.4); review and respond to correspondence re cash collateral and committee (2.5).
8/08/13	Melissa Koss	.80	Telephone conference with committee re open cash collateral issues.
8/08/13	William Guerrieri	1.50	Review and respond to correspondence re cash collateral dispute (1.1); correspond with BMO, R. Enayati re cash management order (.4).
8/09/13	Christopher T Greco	2.80	Correspond with R. Kwasteniet and M. Koss re cash collateral order markup and chart re open issues (.6) analyze open issues and review list re same (.5); review research re open cash collateral points, including marshalling, 506(c) and 552(b) (1.7).
8/09/13	Jeffrey J Zeiger	.70	Telephone conference with J. Henes, C. Marcus and R. Kwasteniet re preparation and strategy for cash collateral hearing (.5); prepare for same (.2).
8/09/13	Ross M Kwasteniet	3.10	Revise cash collateral order (1.8); telephone conferences with Milbank and Davis Polk re cash collateral order (1.1); correspondence re same (.2).
8/09/13	Ross M Kwasteniet	1.50	Analyze strategies for contested cash collateral hearing.
8/09/13	Ross M Kwasteniet	.40	Telephone conference with K&E team re planning for August 15 cash collateral hearing.
8/09/13	Jonathan S Henes, P.C.	2.20	Analyze issues re cash collateral and case strategy.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

10 - Cash Collateral and Cash Management

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/09/13	Melissa Koss	2.50	Review and revise cash collateral order per R. Kwasteniet comments (2.2); correspond with R. Kwasteniet and C. Greco re same (.3).
8/10/13	Ross M Kwasteniet	2.30	Review latest draft of cash collateral and analyze open issues.
8/10/13	Jonathan S Henes, P.C.	1.80	Telephone conferences with working group re cash collateral.
8/11/13	Christopher T Greco	1.40	Telephone conference with R. Kwasteniet and lenders re final cash collateral order and open issues re same (.8); correspond with M. Koss and R. Dattilo re cash collateral issues (.6).
8/11/13	Kristina Alexander	2.20	Review board materials for key documents re cash collateral hearing (1.5); correspond with team re same (.7).
8/11/13	Christopher Marcus, P.C.	1.00	Telephone conference with working group re cash collateral.
8/11/13	Ross M Kwasteniet	3.20	Prepare for and participate in telephone conference with lender advisors re cash collateral order (1.3); review correspondence re same (.8); analyze potential resolutions of open issues (1.1).
8/11/13	Jonathan S Henes, P.C.	1.20	Telephone conferences with working group re cash collateral.
8/12/13	Christopher T Greco	2.90	Analyze issues re final cash collateral order and review issues list re same (2.6); correspond with J. Zeiger and M. Koss re same (.3).
8/12/13	Andrea Weintraub	1.10	Draft and revise presentation outlining outstanding cash collateral issues and first lien/debtor responses.
8/12/13	Robert Enayati	1.30	Review and comment on control agreement.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

10 - Cash Collateral and Cash Management

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/12/13	Jeffrey J Zeiger	1.70	Prepare for conference with R. Feintuch re preparation for cash collateral hearing testimony.
8/12/13	Jonathan S Henes, P.C.	1.20	Analyze issues re cash collateral and case strategy.
8/12/13	Melissa Koss	2.10	Draft list of outstanding cash collateral issues.
8/13/13	Christopher T Greco	.60	Correspond with M. Koss re open issues re cash collateral and next steps.
8/13/13	Andrea Weintraub	7.20	Revise presentation re cash collateral open issues (.9); review committee supplemental objection (.8); telephone conference with K&E team re supplemental objection reply (.3); discuss reply with M. Koss and R. Dattilo (.5); draft reply (3.9); review and revise reply (.8).
8/13/13	Ryan Dattilo	.70	Review supplemental cash collateral objection (.4); office conference with A. Weintraub and M. Koss re same (.3).
8/13/13	Erik Hepler	.60	Review and comment on documentation regarding control agreement for cash management
8/13/13	Ross M Kwasteniet	6.90	Extensive negotiations re cash collateral order and open issues (5.7); review supplemental objection filed by committee (1.2).
8/13/13	Jonathan S Henes, P.C.	2.10	Review committee supplement objection to cash collateral (.9); prepare notes for hearing prep for cash collateral (1.2).
8/13/13	Melissa Koss	4.50	Review and comment on supplemental reply to cash collateral objections (2.1); office conference and correspondence with A. Weintraub re same (.7); telephone conference with R. Kwasteniet re same (.4); revise same (1.3).

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Cengage Learning, Inc.

10 - Cash Collateral and Cash Management

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/13/13	William Guerrieri	1.60	Correspond with BMO and company re cash management order comments (.4); review and revise account control agreement re same (1.2).
8/14/13	Christopher T Greco	14.20	Draft, review and revise omnibus response to cash collateral objections (7.8); research issues re same, including chart of responses and precedent re provisions in final cash collateral orders (4.3); correspond with J. Henes, R. Kwasteniet and others re next steps and reply draft (2.1).
8/14/13	Jessica Peet	2.10	Review precedent for supporting statements re notice (1.2); summarize and correspond with working group re same (.9).
8/14/13	Andrea Weintraub	10.60	Review and revise reply to committee's supplemental objection (1.4); office conference with C. Greco and M. Koss re reply and next steps (.4); draft open issues reply chart exhibit to address committee's changes to the final order (2.9); draft committee misstatement chart exhibit (2.6); review and revise open issues chart (1.3); revise misstatement chart (1.6); pull proceeds provisions from debt documents and summarize re same (.4)
8/14/13	Jason Gott	.70	Correspondence with W. Guerrieri re final cash management order (.3); revise same (.4).
8/14/13	Robert Enayati	1.30	Multiple correspondence to/from Chapman Cutler re control agreement.
8/14/13	Jeffrey J Zeiger	13.80	Conference with M. Hansen re hearing testimony (1.0); conference with D. Durbin re same (5.2); prepare for same (3.0); revise witness outlines for M. Hansen, D. Durbin, R. Feintuch and S. Simms (4.2); revise supplemental reply in support of cash collateral motion (.4).

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Cengage Learning, Inc.

10 - Cash Collateral and Cash Management

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/14/13	Ross M Kwasteniet	2.10	Continued negotiations re proposed final cash collateral order (1.3); review and revise draft of same (.8).
8/14/13	Ross M Kwasteniet	2.30	Prepare for and participate in meetings with advisors to creditors committee, second lien indenture trustee and first lien lenders re cash collateral issues.
8/14/13	Ross M Kwasteniet	4.40	Review and revise reply to supplemental committee objection to cash collateral order.
8/14/13	Jonathan S Henes, P.C.	13.50	Prepare for contested cash collateral hearing, including review of all pleadings and cases cited therein and review of changes to interim cash collateral order (7.8); participate in negotiations with first liens and creditors committee re cash collateral order (5.7).
8/14/13	Jacob Goldfinger	1.00	Search precedent re cash collateral pleadings and responses.
8/14/13	Melissa Koss	13.30	Draft and revise supplemental reply to cash collateral objections (4.7); review and respond to correspondence re same (3.0); office conference and correspondence with C. Greco re same (.8); coordinate filing of same (.3); prepare open issues summary charts re same (2.1); correspond with A. Weintraub re same (.4); review and revise cash collateral order (1.2); correspond with lenders counsel re same (.8).
8/14/13	Robert Orren	1.50	Research and retrieve precedent re approved cash collateral orders.
8/14/13	William Guerrieri	.70	Correspond with BMO re cash management order comments.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

10 - Cash Collateral and Cash Management

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/15/13	Christopher T Greco	17.30	Participate in negotiations re final cash collateral order at courthouse during recess and at K&E offices with UCC advisors, second lien advisors, first lien advisors and first lien agent advisors (12.8); review and revise final cash collateral order in attempt to reach consensual order (4.2); correspond with chambers re updates on same (.3).
8/15/13	Andrea Weintraub	.60	Revise cash collateral final order.
8/15/13	Jason Gott	.50	Draft talking points re cash management order.
8/15/13	Robert Enayati	1.00	Multiple correspondence with Lazard re exit financing.
8/15/13	Ryan Dattilo	2.00	Attend cash collateral hearing.
8/15/13	Ross M Kwasteniet	5.50	Review and revise latest draft of cash collateral order and negotiations re same.
8/15/13	Jonathan S Henes, P.C.	9.60	Participate in negotiations with all parties at courthouse re cash collateral order (8.5); review modified cash collateral order (1.1).
8/15/13	Melissa Koss	8.30	Conference with lenders and committee re revisions to cash collateral order per committee and lender comments (3.4); conference with lenders re same (2.8); revise cash collateral order re same (2.1).
8/16/13	Christopher T Greco	7.40	Telephone conferences and correspondence re final cash collateral order and open points re same (4.4); review and revise proposed order and correspond re same (2.3); follow up with DPW, Milbank and others re open points (.7).
8/16/13	Ross M Kwasteniet	6.50	Negotiations re cash collateral order (4.7); review and revise provisions of cash collateral order (1.2); telephone conferences with K&E team re same (.6).

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Cengage Learning, Inc.

10 - Cash Collateral and Cash Management

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/16/13	Jacob Goldfinger	.30	Review draft of cash collateral order and prepare blackline of same for attorney review.
8/16/13	Melissa Koss	8.00	Review and revise cash collateral order per committee and lender comments (3.2); correspond with lenders and committee re cash collateral order issues (2.9); telephone conference with lenders and K&E re same (1.9).
8/17/13	Christopher T Greco	1.50	Correspond re open issues re final cash collateral order, including professional fees (1.2); correspond re same (.3).
8/17/13	Ross M Kwasteniet	7.50	Negotiations and correspondence re cash collateral order (4.8); telephone conferences re same (1.3); review and revise latest draft of proposed final cash collateral order (1.4).
8/17/13	Melissa Koss	1.30	Correspond with lenders and committee re cash collateral order issues.
8/18/13	Christopher T Greco	2.90	Correspond with R. Kwasteniet and J. Henes re final cash collateral order and efforts to resolve consensually (.6); analyze open issues and statements on the record in court re settlement (1.6); review revise proposed order and comments re same (.7).
8/18/13	Kristina Alexander	7.30	Draft, review and revise adversary complaint against first and second lien lenders re unencumbered cash (4.3); correspond with J. Zeiger and restructuring team re same (3.0).
8/18/13	Andrea Weintraub	.60	Review transcript re payment of fees issue.
8/18/13	Ross M Kwasteniet	5.80	Review comments to cash collateral order (.5); negotiations, correspondence, and telephone conferences re same (5.3).
8/18/13	Melissa Koss	1.10	Telephone conference with C. Greco re status of cash collateral order (.4); correspond with lenders and committee re same (.7).

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Cengage Learning, Inc.

10 - Cash Collateral and Cash Management

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/18/13	William Guerrieri	.50	Review and respond to correspondence re cash collateral order.
8/19/13	Christopher T Greco	8.90	Telephone conferences and correspondence re submission of final cash collateral order resolving committee, second lien and lender issues (3.2); analyze open issues re cash collateral and review research re same (2.1); review multiple drafts of proposed order language and prepare for court submission (2.4); correspond with chambers re submission of consensual order and status in advance of August 20 hearing (.6); correspond with relevant stakeholders re update on August 20 hearing (.6).
8/19/13	Kristina Alexander	2.30	Telephone conference with C. Kalil and S. Wash re preparation for argument on privilege and common interest issues and review analysis of same (1.8); follow up telephone conferences and review precedent (.5).
8/19/13	Andrea Weintraub	.40	Office conference with K&E team re preparations for cash collateral hearing.
8/19/13	Ross M Kwasteniet	12.60	Negotiate and finalize cash collateral order.
8/19/13	Jonathan S Henes, P.C.	.90	Review cash collateral order language.
8/19/13	Jonathan S Henes, P.C.	3.50	Telephone conferences with R. Kwasteniet re cash collateral order and provisions (1.9); telephone conferences with A. Silfen re same (.4); telephone conference with M. Joachim re same (.2); telephone conference with Davis Polk re same (.3); telephone conference with Milbank and Lazard and M. Hansen re same (.7).
8/19/13	Laura Saal	2.90	Prepare for and upload cash collateral order and cash management order to court website for entry.
8/19/13	Melissa Koss	2.20	Finalize and coordinate submission of final cash collateral and cash management order.

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Cengage Learning, Inc.

10 - Cash Collateral and Cash Management

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/19/13	William Guerrieri	1.10	Summarize open cash management issues in order.
8/20/13	Robert Enayati	4.90	Negotiate multiple confidentiality agreements (3.2); respond to litigation related credit agreement inquiries (1.7).
8/20/13	Melissa Koss	.70	Coordinate entry of final cash collateral and cash management orders.
8/21/13	Christopher T Greco	.80	Correspond with M. Koss re refund of prepetition payments in final cash collateral and accrued interest question (.6); attention to same (.2).
8/21/13	Kristen L Derhaag	.50	Analyze issues re exit financing NDA.
8/21/13	Robert Enayati	7.50	Correspondence to/from client re control agreement (1.1); multiple correspondence to/from Lazard and client re exit financing (2.6); attention to exit financing term sheet (3.8).
8/21/13	Melissa Koss	.50	Correspond with company and A&M re payment of prepetition principal payment pursuant to cash collateral order.
8/21/13	William Guerrieri	.70	Review and revise cash management language re BMO concerns.
8/22/13	Christopher T Greco	.70	Correspond with M. Koss re refund of prepetition principal payments and interest issue (.4); follow up with B. Mulligan re same (.3).
8/22/13	Kristen L Derhaag	2.50	Draft term sheet re exit financing.
8/22/13	Robert Enayati	9.30	Review multiple correspondence and attachments to/from potential exit financing lenders (2.8); attention to exit financing term sheet (6.5).
8/22/13	Erik Hepler	.50	Review and comment on revisions to control agreement re BMO.

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Cengage Learning, Inc.

10 - Cash Collateral and Cash Management

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/22/13	Melissa Koss	.30	Correspond with B. Mulligan re payment of prepetition principal pursuant to cash collateral order.
8/22/13	Maureen McCarthy	.80	Prepare debt documents for distribution.
8/22/13	Jason Kanner	.50	Telephone conference on defaults with accountants.
8/23/13	Kristen L Derhaag	1.70	Draft term sheet (.9); collect debt documents for data room (.8).
8/23/13	Erik Nygaard	2.00	Review and analyze existing credit facility (1.2); collect docs for dataroom (.8).
8/23/13	Robert Enayati	8.20	Review multiple correspondence and attachments to/from potential exit financing lenders (1.4); attention to exit financing term sheet (6.8).
8/24/13	Jonathan S Henes, P.C.	.90	Review exit financing term sheet.
8/25/13	Kristen L Derhaag	1.00	Review markup of term sheet and discuss with Lazard.
8/25/13	Jonathan S Henes, P.C.	.60	Review notes offering term sheet.
8/26/13	Kristen L Derhaag	1.20	Telephone conference re exit finance term sheet (.8); review and revise lender NDAs (.4).
8/26/13	Erik Nygaard	1.00	Prepare dataroom docs re exit financing.
8/26/13	Robert Enayati	7.80	Correspond with K&E team and Lazard re intercreditor issues (1.3); review and analyze various issues re exit financing marketing documents and term sheets (6.5).
8/27/13	Kristen L Derhaag	.30	Review and revise exit financing NDAs.
8/27/13	Robert Enayati	7.10	Multiple correspondence re cash management control agreement (1.0); review and analyze materials re exit financing process (5.6); review correspondence re exit financing NDAs (.5).

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Cengage Learning, Inc.

10 - Cash Collateral and Cash Management

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/27/13	Erik Hepler	.30	Review and analyze comments to control agreement
8/27/13	Maureen McCarthy	.70	Prepare credit facility documents, first lien notes, second lien notes, senior unsecured notes and senior subordinated discount notes for distribution.
8/27/13	William Guerrieri	.20	Summarize open issues re deposit account control agreement.
8/28/13	Robert Enayati	6.90	Correspondence re cash management control agreement (1.3); correspondence to/from Lazard and client re exit financing process (2.1) review and analyze issues re exit financing (1.7); correspondence to/from potential lenders re exit financing terms (1.8).
8/28/13	Jason Kanner	2.00	Telephone calls on term sheets (1.2); review same (.8).
8/28/13	William Guerrieri	.80	Correspond with BMO re deposit account control agreement (.4); review and revise same (.4).
8/29/13	Robert Enayati	3.30	Correspond with working group re exit financing matters (1.1); review and analyze issues re same (.8); review and revise term sheets and summary documents re same (1.4).
8/29/13	Jason Kanner	1.00	Review and analyze comments to exit financing term sheet.
8/29/13	William Guerrieri	.50	Correspond with BMO re cash management and deposit account control agreement.
8/30/13	Robert Enayati	1.40	Review debt documents in connection with collateral questions re exit financing.
		,000.50	TOTAL HOURS

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

10 - Cash Collateral and Cash Management

Description of Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
7/02/13	Standard Prints	.26
7/02/13	Standard Prints	5.20
7/02/13	Standard Prints	36.92
7/02/13	WEST, Computer Database Research, WEINTRAUB ANDREA, 7/2/2013	76.04
7/02/13	Melissa Koss, Overtime Transportation	10.70
7/05/13	Standard Prints	21.84
7/09/13	HENES JONATHAN S, Local Transportation, Date: 7/2/2013	76.85
7/12/13	Standard Prints	2.34
7/15/13	Standard Prints	7.02
7/16/13	Standard Prints	.39
7/16/13	Standard Prints	.78
7/18/13	Standard Prints	.91
7/25/13	Standard Prints	1.17
7/25/13	Standard Prints	3.38
7/26/13	WEST, Computer Database Research, GOLDFINGER JACOB, 7/26/2013	14.98
7/27/13	Jeffrey Zeiger, Overtime Transportation	19.00
7/27/13	Jeffrey Zeiger, Overtime Transportation	20.00
7/27/13	Jeffrey Zeiger, Overtime Meals	9.12
7/29/13	Standard Prints	.39
7/31/13	Standard Prints	36.01
7/31/13	Standard Prints	4.29
7/31/13	Standard Prints	15.60
7/31/13	Color Prints	41.80
8/01/13	Standard Prints	.65
8/01/13	Standard Prints	20.67
8/01/13	Standard Prints	16.77
8/01/13	Melissa Koss, Overtime Transportation	12.60
8/02/13	Standard Prints	4.16
8/06/13	Standard Prints	19.24
8/06/13	Standard Prints	5.07
8/06/13	Standard Prints	10.92
8/07/13	Standard Prints	2.21
8/07/13	Standard Prints	.13
8/07/13	Standard Prints	3.12
8/07/13	Andrea Weintraub, Overtime Transportation	8.00
8/07/13	Secretarial Overtime, Carol Walmsley	10.50
8/08/13	Standard Prints	.52
8/08/13	Standard Prints	4.81
8/08/13	Production Blowbacks	254.70
8/08/13	Jeffrey Zeiger, Overtime Transportation	19.58
8/08/13	Jeffrey Zeiger, Overtime Transportation	18.00
8/08/13	Melissa Koss, Overtime Transportation	8.30
8/09/13	Standard Prints	4.55
8/09/13	Standard Prints	2.08

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

10 - Cash Collateral and Cash Management

8/10/13	Melissa Koss, Overtime Transportation	9.60
8/12/13	Standard Prints	1.17
8/12/13	Standard Prints	.78
8/12/13	Standard Prints	1.17
8/12/13	Color Prints	6.60
8/12/13	Overnight Delivery, Fed Exp	49.80
8/12/13	Melissa Koss, Overtime Transportation	8.50
8/12/13	Melissa Koss, Overtime Meals	19.25
8/13/13	Standard Prints	1.04
8/13/13	Standard Prints	.26
8/13/13	Andrea Weintraub, Overtime Transportation	8.12
8/13/13	Melissa Koss, Overtime Transportation	10.20
8/13/13	Melissa Koss, Overtime Transportation	10.70
8/13/13	Andrea Weintraub, Overtime Meals	20.00
8/13/13	Melissa Koss, Overtime Meals	20.00
8/14/13	Standard Prints	23.14
8/14/13	Standard Prints	5.07
8/14/13	Jeffrey Zeiger, Overtime Transportation	18.00
8/14/13	RESTRUCTURING CONCEPTS LLC, Computer Database Research, Chapter 11 Dockets Usage for 08/2013, Robert Orren	20.00
8/14/13	Andrea Weintraub, Overtime Transportation	8.00
8/14/13	Melissa Koss, Overtime Transportation	20.00
8/14/13	Andrea Weintraub, Overtime Meals	6.00
8/14/13	Andrea Weintraub, Overtime Meals	20.00
8/15/13	Standard Prints	15.60
8/15/13	Standard Prints	76.57
8/15/13	Overnight Delivery, Fed Exp	42.32
8/15/13	Christopher Greco, Working Meal/K&E Only, New York, NY. Working late for Cengage	75.00
8/16/13	Melissa Koss, Overtime Transportation	39.42
8/16/13	Melissa Koss, Overtime Transportation	10.10
8/19/13	Standard Prints	1.30
8/19/13	Standard Prints	7.28
8/19/13	Standard Prints	19.50
8/19/13	Tabs/Indexes/Dividers	3.12
8/19/13	Scanned Images	.13
8/19/13	Production Blowbacks	153.30
8/19/13	Melissa Koss, Overtime Transportation	11.90
8/20/13	Standard Prints	.39
8/20/13	Melissa Koss, Overtime Transportation	9.60
8/21/13	Standard Prints	5.33
8/21/13	Color Prints	6.60
8/21/13	Color Prints	3.30
8/21/13	Color Prints	6.60
8/21/13	Color Prints	3.30
8/21/13	Color Prints	6.05
8/21/13	Color Prints	3.85

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

10 - Cash Collateral and Cash Management

8/21/13	Color Prints	6.60
8/21/13	Color Prints	3.30
8/21/13	Color Prints	7.15
8/22/13	Standard Prints	3.64
8/23/13	Standard Prints	.39
8/23/13	Standard Prints	.78
8/23/13	Standard Prints	1.17
8/26/13	Standard Prints	1.17
8/26/13	Melissa Koss, Overtime Meals	10.50
8/27/13	Standard Prints	.52
8/27/13	Standard Prints	3.64
8/27/13	Standard Prints	12.22
8/28/13	Standard Prints	7.93
8/28/13	Standard Prints	2.08
8/28/13	Standard Prints	.78
8/28/13	Melissa Koss, Overtime Transportation	8.90
8/31/13	INTERCALL - Third Party Telephone Charges, J. Zeiger	9.48

TOTAL EXPENSES

\$ 1,699.78

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

September 20, 2013

Cengage Learning, Inc.
200 First Stamford Place
Fourth Floor
Stamford, CT 06902

Attention: Dean Durbin, CFO

Invoice Number: 4152744
Client Matter: 15222-11

In the matter of Claims Analysis, Objection, Resolution

For legal services rendered through August 31, 2013 (see attached Description of Legal Services for detail)	\$ 27,512.00
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For expenses incurred through August 31, 2013 (see attached Description of Expenses for detail)	<u>\$ 67.82</u>
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Total legal services rendered and expenses incurred	\$ 27,579.82
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Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

11 - Claims Analysis, Objection, Resolution

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Andrew Brniak	1.90	250.00	475.00
Beth Friedman	2.50	335.00	837.50
Jason Gott	1.60	495.00	792.00
Christopher T Greco	.90	735.00	661.50
Shavone Green	.20	250.00	50.00
William Guerrieri	2.30	715.00	1,644.50
Daniel Hill	2.20	190.00	418.00
Melissa Koss	12.10	630.00	7,623.00
Christopher Marcus, P.C.	7.20	895.00	6,444.00
Maureen McCarthy	1.60	315.00	504.00
Jessica Peet	7.00	495.00	3,465.00
Laura Saal	2.90	285.00	826.50
Alexandra Schwarzman	5.20	495.00	2,574.00
Neil E Walther	1.90	630.00	1,197.00
TOTALS	49.50		\$27,512.00

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

11 - Claims Analysis, Objection, Resolution

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/16/13	Jason Gott	.60	Revise reclamation demand tracking chart (.4); correspond re same (.2).
7/18/13	Beth Friedman	.60	Review issues re reclamation claims.
7/29/13	Christopher Marcus, P.C.	6.00	Research re motion to terminate Apax investigation (2.0); revise reply to motion to terminate Apax investigation (2.2); conference with R. Feintuch re motion to terminate Apax investigation (1.8).
8/05/13	Melissa Koss	.40	Correspond with J. Peet re bar date motion.
8/06/13	Laura Saal	2.90	Review chapter 11 cases in the southern district and Delaware for motions re claims resolution.
8/06/13	Melissa Koss	1.50	Review and comment on bar date motion (1.2); correspond with J. Peet re same (.3).
8/07/13	Neil E Walther	1.90	Review, revise memorandum re claims analysis (.6); research re same (.8); correspond with W. Guerrieri, J. Gott re same (.5).
8/07/13	Jessica Peet	1.60	Draft, review and revise bar date motion (1.2); correspond with working group re same (.4).
8/09/13	Jason Gott	1.00	Correspond with J. Vincequerra, A. Schwarzman re Arvato reclamation demand.
8/14/13	Daniel Hill	1.20	Prepare and compile precedent re objection procedures (.6); distribute revised order re same (.6).
8/14/13	Maureen McCarthy	.40	Search and distribute precedent re resolution of claims.
8/15/13	Alexandra Schwarzman	.30	Draft claims procedures motion.
8/16/13	Maureen McCarthy	1.20	Draft pleading template re omnibus claims objection procedures motion.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

11 - Claims Analysis, Objection, Resolution

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/19/13	Jessica Peet	1.40	Review and revise bar date motion (1.1) correspond re same (.3).
8/19/13	Beth Friedman	.70	Review bar date motion, notice and order and prepare for publication.
8/19/13	Melissa Koss	1.40	Review and comment on bar date motion (1.2); correspond with J. Peet re same (.2).
8/20/13	Christopher T Greco	.90	Review bar date motion draft (.7); correspond with M. Koss re same (.2).
8/20/13	Jessica Peet	2.10	Revised bar date motion (.5); correspond re same (.3); review Donlin Recano comments (.5); telephone conference with DRC re same (.5); revise same (.2); correspond re same (.1).
8/20/13	Beth Friedman	.50	Correspond with M. Koss and review bar date motion and notice re publication.
8/20/13	Melissa Koss	1.10	Review and comment on bar date motion (.7); correspond with J. Peet re same (.4).
8/20/13	William Guerrieri	1.10	Review and revise claims settlement procedures.
8/21/13	Jessica Peet	1.10	Review and revise bar date motion (.9); distribute same to K&E working group and DRC (.2).
8/21/13	Alexandra Schwarzman	2.70	Draft claims settlement procedures motion.
8/21/13	Andrew Brniak	.50	Prepare and compile precedent re claims objection procedures (.4); correspond with M. McCarthy re same (.1).
8/21/13	Melissa Koss	1.60	Revise bar date motion (.7); correspond with Donlin Recano re same (.3); correspond with Donlin Recano re revisions to same (.6).
8/22/13	Christopher Marcus, P.C.	.50	Review and revise bar date motion.
8/22/13	Jessica Peet	.60	Revise bar date motion (.4); correspond re same (.2).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

11 - Claims Analysis, Objection, Resolution

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/22/13	Alexandra Schwarzman	2.20	Revise claims settlement procedures (1.9); draft claims objection procedures motion (.3).
8/22/13	Daniel Hill	1.00	Compile requested orders re claims settlement (.5); prepare string citation for A. Schwarzman (.5).
8/22/13	Andrew Brniak	1.40	Prepare and compile precedent re claims settlement procedures (1.3); correspond with M. McCarthy re same (.1).
8/22/13	Melissa Koss	1.20	Revise bar date motion per C. Marcus comments and circulate to key constituents.
8/22/13	William Guerrieri	1.20	Review and revise claim settlement procedure motion (.7); correspond with A. Schwarzman re same (.5).
8/23/13	Jessica Peet	.20	Telephone conference with vendor re filing proof of claim (.1); correspond with working group re same (.1).
8/27/13	Christopher Marcus, P.C.	.70	Revise bar date motion.
8/27/13	Melissa Koss	2.00	Review and analyze committee and lender comments to bar date motion (.7); incorporate same (.7); correspond with C. Marcus re same (.2); revise bar date motion per same (.4).
8/28/13	Shavone Green	.20	Prepare, file and distribute bar date motion.
8/28/13	Beth Friedman	.70	Review bar date motion and issues re same and arrange for service and filing.
8/28/13	Melissa Koss	2.90	Revise bar date motion per committee and lender comments (.9); incorporate same (.4); correspond with C. Marcus re same (.6); correspond with interested parties re same (.4); coordinate filing of same (.6).
		49.50	TOTAL HOURS

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

11 - Claims Analysis, Objection, Resolution

Description of Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
8/20/13	Standard Prints	3.77
8/22/13	Standard Prints	7.41
8/22/13	RESTRUCTURING CONCEPTS LLC, Computer Database Research, Chapter 11 Dockets Usage for 08/2013, Andrew Brniak	40.00
8/23/13	Standard Prints	16.64
	TOTAL EXPENSES	\$ 67.82

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

September 20, 2013

Cengage Learning, Inc.
200 First Stamford Place
Fourth Floor
Stamford, CT 06902

Attention: Dean Durbin, CFO

Invoice Number: 4152745
Client Matter: 15222-12

In the matter of Content Providers and Vendors

For legal services rendered through August 31, 2013 (see attached Description of Legal Services for detail)	\$ 99,700.50
For expenses incurred through August 31, 2013 (see attached Description of Expenses for detail)	<u>\$ 205.93</u>
Total legal services rendered and expenses incurred	\$ 99,906.43

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

12 - Content Providers and Vendors

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Travis Bayer	5.40	495.00	2,673.00
Andrew Brniak	.30	250.00	75.00
Ryan Dattilo	.80	630.00	504.00
Jason Gott	1.90	495.00	940.50
Christopher T Greco	.80	735.00	588.00
William Guerrieri	51.70	715.00	36,965.50
Jonathan S Henes, P.C.	1.60	1,025.00	1,640.00
Daniel Hill	1.40	190.00	266.00
Melissa Koss	2.30	630.00	1,449.00
Ross M Kwasteniet	8.20	840.00	6,888.00
Christopher Marcus, P.C.	1.70	895.00	1,521.50
Maureen McCarthy	2.10	315.00	661.50
Claudia E Ray	.50	875.00	437.50
Laura Saal	.70	285.00	199.50
Alexandra Schwarzman	28.20	495.00	13,959.00
Neil E Walther	47.50	630.00	29,925.00
Andrea Weintraub	1.50	495.00	742.50
Factual Research	1.00	265.00	265.00
TOTALS	157.60		\$99,700.50

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

12 - Content Providers and Vendors

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/02/13	Neil E Walther	.30	Correspond with A&M team re vendor issues and inquiries.
7/03/13	Neil E Walther	.80	Telephone conference and correspond with S. Anchin and R. Stone re reclamation demand (.4); research re same (.4).
7/05/13	Neil E Walther	.80	Draft letter re UK vendor issues (.6); correspond with S. Anchin re same (.2).
7/05/13	Travis Bayer	.90	Prepare for and conference with A. Pase, A&M team and M. Koss re author and independent contractor issues.
7/05/13	Melissa Koss	.80	Telephone conference with company and A&M re impact of filing on independent contractor and author relationships (.6); follow up with A&M re same (.2).
7/06/13	Neil E Walther	.30	Draft letter re UK vendor issues (.2); correspond with S. Anchin re same (.1).
7/08/13	Christopher Marcus, P.C.	.50	Review correspondence re Nelson contract.
7/08/13	Neil E Walther	2.10	Review and analyze cases, first day pleadings, orders re vendor issues (1.3); telephone conference and correspond with A&M team re same (.4); draft vendor letter re same (.4).
7/08/13	William Guerrieri	3.80	Correspond with A&M re various creditor payment and contract issues (2.8); review and analyze contracts re same (.7); correspond with company re same (.3).
7/09/13	Christopher Marcus, P.C.	.50	Attention to vendor inquiries re first days.
7/09/13	Neil E Walther	.50	Correspond with A. Schwarzman re vendor issues (.2); telephone conference with S. Anchin and W. Guerrieri re same (.3).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

12 - Content Providers and Vendors

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/09/13	Alexandra Schwarzman	.40	Research scope of 503(b)(9) priority (.2); review and revise S. Torrez's research re same (.2).
7/09/13	William Guerrieri	3.00	Correspond with A&M re various creditor payment and contract issues (1.8); review and analyze contracts re same (.7); correspond with company re same (.5).
7/10/13	Christopher Marcus, P.C.	.20	Telephone conference with creditor re author motion.
7/10/13	Neil E Walther	.90	Correspond with K&E team re vendor issues (.6); research and analyze issues re same (.3).
7/10/13	Alexandra Schwarzman	.90	Research re scope of 503(b)(9) priority.
7/11/13	Neil E Walther	1.20	Correspond with A&M and K&E teams re vendor, lien claimant, author issues (.3); research and analyze re same (.9).
7/11/13	Alexandra Schwarzman	.90	Research scope of 503(b)(9) priority (.7); telephone conference with R. Stone re customer programs motion (.1); correspond with W. Guerrieri re same (.1).
7/12/13	Neil E Walther	.30	Review, analyze issues re vendor inquiries (.1); correspond with A. Schwarzman, R. Stone re same (.2).
7/12/13	Ross M Kwasteniet	1.30	Respond to inquiries re author and content provider motion (.8); review and revise talking points re same (.5).
7/12/13	Jonathan S Henes, P.C.	.60	Review authors motion.
7/12/13	William Guerrieri	2.80	Correspond with A&M re author payments (1.3); correspond with company re author communications (.4); review and revise same (1.1).
7/13/13	Neil E Walther	.70	Correspond with W. Guerrieri re vendor contracts (.2); review, analyze same (.5).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

12 - Content Providers and Vendors

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/15/13	Christopher T Greco	.80	Respond to creditor inquiries re vendor status and prepetition claims.
7/15/13	Neil E Walther	.50	Correspond with working group re vendor inquiry.
7/15/13	Travis Bayer	1.00	Telephone conference with I. Morris re author and content motion (.1); telephone conference with W. Guerrieri re same (.1); review and analyze author and independent contractor data re creditor inquiries (.8).
7/15/13	Alexandra Schwarzman	1.80	Research scope of 503(b)(9) priority (.4); draft memorandum re same (1.4).
7/15/13	Ross M Kwasteniet	1.30	Correspondence and telephone conference with company re returned check fees and status of committee due diligence re authors and content providers motion.
7/15/13	William Guerrieri	3.60	Review and analyze author contract provisions (1.3); correspond with committee re same (.4); review and respond to correspondence re vendor issues (1.9).
7/16/13	Travis Bayer	1.10	Telephone conference with I. Bolton re contractor inquiry (.3); telephone conference with P. Ross re same (.2); review and analyze contractor data re contractor inquiries (.4); correspond with K&E and A&M teams re same (.2).
7/16/13	Ross M Kwasteniet	1.50	Telephone conferences and correspondence re company response to customer announcement re cancellation of Cengage orders (1.3); review talking points and response re same (.2).
7/16/13	William Guerrieri	2.00	Correspond with company re returned check fees (.4); telephone conference with advisors re same (.4); review and analyze author contract provisions (1.2).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

12 - Content Providers and Vendors

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/17/13	Neil E Walther	.80	Review, analyze issues re vendor inquiries (.4); correspond with working group re same (.4).
7/18/13	Neil E Walther	2.20	Review, analyze issues re vendor inquiries (.9); correspond and telephone conference with working group re same (1.1); draft letter re same (.2).
7/18/13	Ross M Kwasteniet	1.10	Follow-up re author and content motion and communications issues.
7/18/13	William Guerrieri	1.70	Summarize diligence information re author payments (1.3); correspond with Committee re same (.4).
7/19/13	Christopher Marcus, P.C.	.50	Telephone conference with K. Carson re vendors.
7/19/13	Jason Gott	.20	Revise reclamation demand tracking chart.
7/19/13	Alexandra Schwarzman	.10	Revise customer programs order and shippers order.
7/19/13	William Guerrieri	1.20	Review and analyze vendor payment issues.
7/20/13	Andrea Weintraub	.70	Respond to company inquiry re remitting payments to third parties.
7/21/13	Neil E Walther	.50	Correspond with A. Schwarzman re vendor issues.
7/21/13	William Guerrieri	1.50	Review and analyze correspondence re author payments.
7/22/13	Neil E Walther	.50	Correspond with working group re vendor inquiries.
7/22/13	Jason Gott	.30	Revise reclamation demand tracking chart.
7/23/13	Neil E Walther	1.90	Review, analyze vendor issues (1.1); correspond with R. Stone re same (.4); draft letter re same (.4).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

12 - Content Providers and Vendors

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/23/13	Alexandra Schwarzman	.10	Correspond with company re vendors and shippers motion.
7/23/13	Ross M Kwasteniet	1.30	Coordinate re possible adjournment of author motion to August 1 hearing and relief necessary in the interim.
7/23/13	William Guerrieri	2.00	Correspond with company, K&E re vendor payment issues.
7/24/13	Neil E Walther	1.30	Review, analyze vendor issues (.3); draft letters re same (.8); correspond with A&M re same (.2).
7/24/13	Andrea Weintraub	.80	Prepare retention orders, NOL order, and interim wages and authors orders for filing with the court.
7/24/13	Travis Bayer	.90	Draft and revise talking points re author and content motion and order.
7/24/13	Andrew Brniak	.30	Prepare redline comparisons of wages and author and content final orders (.2); correspond with M. McCarthy re same (.1).
7/25/13	Laura Saal	.70	Review and compile author contracts (.5); prepare docket update and distribute same to K&E team (.2).
7/25/13	William Guerrieri	3.60	Review and analyze issues re authors and vendor performance (1.2); telephone conference with N. Walther, client re same (1.9); summarize same (.5).
7/26/13	Neil E Walther	1.00	Correspond with working group re vendor issues.
7/26/13	Alexandra Schwarzman	.10	Correspond with N. Walther and R. Stone re vendor issues.
7/26/13	Jonathan S Henes, P.C.	.70	Telephone conference with A&M re author concerns about second day hearing.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

12 - Content Providers and Vendors

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/26/13	William Guerrieri	3.60	Review and analyze issues re authors and vendor performance (1.3); telephone conference with N. Walther, client re same (1.9); summarize same (.4).
7/29/13	Neil E Walther	2.50	Telephone conferences and correspond with working group re vendor issues (.7); draft letters re same (1.4); office conferences and correspond with W. Guerrieri, A. Schwarzman re vendor motion (.4).
7/29/13	Alexandra Schwarzman	1.60	Office conference with N. Walther re Donlen auto lease (.2); draft motion re same (1.4).
7/29/13	Daniel Hill	.80	Prepare and compile precedent re critical vendors
7/29/13	Maureen McCarthy	1.30	Search and distribute precedent re critical vendors motion (.9); follow-up with W. Guerrieri, N. Walther and A. Schwarzman re letter requesting critical vendor status and immediate payment (.4).
7/29/13	William Guerrieri	1.30	Research and analyze case law re author contracts (.3); summarize issues re same (.6); telephone conference with A&M, others re same (.4).
7/30/13	Neil E Walther	2.30	Correspond and telephone conference with A&M re vendor issues (1.4); review, analyze issues re same (.9).
7/30/13	Travis Bayer	.60	Review and revise author and content order.
7/30/13	Alexandra Schwarzman	.70	Telephone conference with vendor re post-petition non-performance under relevant contracts (.6); correspond with T. Fleisher re vendor issues (.1).
7/30/13	William Guerrieri	2.60	Research and analyze case law re vendor performance issue (1.3); summarize issues re same (.6); telephone conference with A&M, others re same (.7).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

12 - Content Providers and Vendors

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/31/13	Neil E Walther	.50	Correspond and telephone conference with A&M, company re vendor issues.
7/31/13	Travis Bayer	.50	Telephone conference with M. Koss and client re vendors (.3); review and revise author and content motion final order (.2).
7/31/13	Alexandra Schwarzman	.60	Correspond with T. Fleisher re automobile motion (.2); review correspondence re vendor inquiry (.4).
7/31/13	Melissa Koss	.80	Telephone conference with client re content source provider issues and first day relief re same (.4); correspond with A&M re same (.3); follow up with K&E team re same (.1).
8/01/13	Claudia E Ray	.40	Conference with J. Simmons re possibility of rejecting contracts with authors.
8/01/13	Neil E Walther	2.70	Telephone conference with working group re rental car provider issues (.5); review, revise motion re same (1.2); review, analyze vendor issues (.4); draft letters re same (.6).
8/01/13	Travis Bayer	.20	Review and revise author and content order.
8/01/13	Alexandra Schwarzman	3.10	Respond to creditor inquiries (.7); draft motion re automobile provider (2.4).
8/01/13	William Guerrieri	1.50	Analyze issues re vendors and authors re motion (.8); telephone conference with A&M team re same (.7).
8/02/13	Neil E Walther	1.70	Review, analyze vendor issues (.9); correspond with working group re same (.8).
8/02/13	Alexandra Schwarzman	.30	Correspond with S. Anchin re vendor inquiry (.1); review contracts re same (.1); revise automobile motion (.1).
8/04/13	Alexandra Schwarzman	.30	Review and analyze contracts re software vendor.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

12 - Content Providers and Vendors

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/05/13	Neil E Walther	.40	Revise vendor letter (.3); correspond with R. Stone (.1).
8/05/13	Alexandra Schwarzman	.10	Correspondence re auto motion.
8/05/13	Ross M Kwasteniet	1.10	Prepare for and participate in telephone conference with company re vendor issue and potential resolutions re same.
8/05/13	William Guerrieri	1.70	Review and analyze issues re vendor issues and relationships.
8/06/13	Neil E Walther	.40	Review, analyze vendor issues (.2); correspond with working group re same (.2).
8/06/13	Neil E Walther	1.50	Revise motion re car provider (1.2); correspond with W. Guerrieri, A. Schwarzman re same (.3).
8/06/13	Alexandra Schwarzman	1.60	Review and revise auto motion (.8); respond to creditor inquiries (.8).
8/06/13	Daniel Hill	.60	Prepare and compile critical vendor precedent (.3); prepare and compile copyright perfection precedent (.3).
8/06/13	Maureen McCarthy	.80	Search for precedent re vendor motion.
8/06/13	Factual Research	1.00	Library Research re vendor payment issues.
8/07/13	Neil E Walther	1.10	Review, analyze vendor issues (.5); correspond and telephone conferences with working group re same (.6).
8/07/13	Melissa Koss	.70	Correspond with company and vendor re potential vendor issues.
8/08/13	Neil E Walther	2.20	Review, analyze vendor issues (.5); draft letter re same (1.0); correspond and telephone conferences with working group re same (.7).
8/08/13	Alexandra Schwarzman	.30	Research receipt re 503(b)(9) priority.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

12 - Content Providers and Vendors

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/08/13	Jonathan S Henes, P.C.	.30	Review and respond to correspondence re authors.
8/09/13	Alexandra Schwarzman	.40	Respond to vendor inquiry (.2); correspond with J. Gott re same (.2).
8/12/13	Neil E Walther	.70	Correspond with working group re vendor issues.
8/12/13	Alexandra Schwarzman	2.80	Revise automobile motion (2.4); correspondence re vendor inquiry (.4).
8/13/13	Neil E Walther	.80	Review, analyze issues re vendor reclamation demand (.5); correspond with working group re same (.3).
8/13/13	Ryan Dattilo	.30	Correspond with A&M re status vendor contract.
8/14/13	Neil E Walther	.30	Correspond with working group re vendor issues.
8/14/13	Ryan Dattilo	.50	Correspond with A. Weintraub re vendor contract status (.2); correspond with A&M re same (.1); correspond with counsel to vendor re same (.2).
8/15/13	Neil E Walther	3.60	Review, analyze vendor issues (.9); correspond with working group re same (.4); draft stipulations re lien resolutions (1.8); office conference and correspond with W. Guerrieri, J. Gott re same (.5).
8/15/13	Alexandra Schwarzman	.90	Respond to creditor inquiries.
8/16/13	Neil E Walther	1.00	Correspond with working group re vendor issues.
8/17/13	Ross M Kwasteniet	.60	Correspondence re National Geographic payment issue.
8/17/13	William Guerrieri	.20	Correspond with R. Kwasteniet re charitable deduction.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

12 - Content Providers and Vendors

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/19/13	Neil E Walther	2.90	Correspond with working group re vendor claims issues (.9); telephone conference with W. Guerrieri, A&M team re same (.6); office conferences with A. Schwarzman, W. Guerrieri re same (.6); review, analyze issues re same (.8).
8/19/13	Alexandra Schwarzman	1.90	Respond to creditor inquiries (.7); telephone conference with A&M re same (.6); office conference with W. Guerrieri and N. Walther re same (.6).
8/19/13	William Guerrieri	1.80	Review and analyze issues re purchase agreement (.4); review and analyze various issues re vendor relationships (.9); telephone conference with A&M re same (.5).
8/20/13	Claudia E Ray	.10	Conference with J. Simmons re questions re possible avoidance of author contracts.
8/20/13	Neil E Walther	.30	Telephone conference with working group, vendor re payment issue (.2); correspond with working group re vendor issues (.1).
8/20/13	Alexandra Schwarzman	1.90	Research re straddle obligations re vendor priority.
8/20/13	William Guerrieri	2.10	Telephone conference with A&M re various vendor issues (.5); correspond with A. Schwarzman re same (.8); summarize open issues re same (.8).
8/21/13	Neil E Walther	2.00	Review, analyze vendor issues (1.0); correspond with A&M team, company, A. Schwarzman, W. Guerrieri re same (1.0).
8/21/13	Alexandra Schwarzman	.20	Correspondence with A&M re vendor inquiry.
8/21/13	William Guerrieri	2.30	Analyze issues re vendor payment questions (.8); review and analyze case law and precedent re same (.7); telephone conference with A&M re various vendor issues (.8).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

12 - Content Providers and Vendors

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/22/13	Neil E Walther	2.40	Correspond with working group re vendor issues (1.1); review, analyze issues re same (1.3).
8/22/13	Travis Bayer	.20	Correspond with R. Stone re content source inquiry.
8/22/13	William Guerrieri	1.50	Analyze issues re vendor payment and lien questions (.6); review and analyze case law and precedent re same (.7); telephone conference with A&M re various vendor issues (.2).
8/23/13	Neil E Walther	1.60	Review, analyze vendor inquiries (.6); correspond with working group re same (1.0).
8/23/13	Alexandra Schwarzman	4.20	Review and respond to creditor inquiries (3.7); telephone conference with R. Stone re same (.3); telephone conference with W. Guerrieri re same (.1); telephone conference with D. Lewis re same (.1).
8/26/13	Alexandra Schwarzman	1.90	Review and respond to creditor inquiries (1.1); draft correspondence re same (.8).
8/27/13	William Guerrieri	1.10	Analyze issues re vendor payment questions (.5); review and analyze case law and precedent re same (.3); telephone conference with A&M re various vendor issues (.3).
8/28/13	Jason Gott	1.40	Draft response letters to reclamation demands from vendors (1.1); correspond with R. Stone re vendor payment request (.3).
8/28/13	Alexandra Schwarzman	.30	Correspondence re vendor inquiries.
8/28/13	William Guerrieri	2.10	Analyze issues re vendor payment questions (.8); review and analyze case law and precedent re same (.7); telephone conference with A&M re various vendor issues (.6).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

12 - Content Providers and Vendors

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/29/13	William Guerrieri	3.00	Analyze issues re vendor payment questions (1.8); review and analyze case law and precedent re same (.7); telephone conference with S. Weinstock re escrow claim issues (.5).
8/30/13	Alexandra Schwarzman	.80	Telephone conference with S. Anchin re vendor inquiry (.2); review and analyze re same (.6).
8/30/13	William Guerrieri	1.70	Telephone conference with A&M re various vendor issues (1.1); research and analyze case law re same (.6).
		157.60	TOTAL HOURS

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

12 - Content Providers and Vendors

Description of Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
7/08/13	Scanned Images	.26
7/09/13	Standard Prints	.52
7/19/13	Standard Prints	.26
7/22/13	Standard Prints	.52
7/25/13	WEST, Computer Database Research, GUERRIERI WILLIAM, 7/25/2013	69.23
7/25/13	Will Guerrieri, Overtime Meals	6.14
7/26/13	Standard Prints	17.16
7/31/13	Standard Prints	11.05
8/02/13	Standard Prints	2.21
8/09/13	Standard Prints	.26
8/09/13	Standard Prints	2.73
8/13/13	Standard Prints	2.08
8/13/13	Overnight Delivery, Fed Exp	54.90
8/14/13	Standard Prints	3.38
8/15/13	Standard Prints	2.73
8/19/13	Standard Prints	3.25
8/19/13	Standard Prints	3.25
8/20/13	Standard Prints	.78
8/20/13	Standard Prints	8.58
8/21/13	Standard Prints	2.60
8/23/13	Standard Prints	1.56
8/23/13	Standard Prints	.26
8/26/13	Standard Prints	9.49
8/27/13	Standard Prints	2.21
8/28/13	Standard Prints	.52
TOTAL EXPENSES		\$ 205.93

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

September 20, 2013

Cengage Learning, Inc.
200 First Stamford Place
Fourth Floor
Stamford, CT 06902

Attention: Dean Durbin, CFO

Invoice Number: 4152746
Client Matter: 15222-13

In the matter of Corporate and Securities Issues

For legal services rendered through August 31, 2013 (see attached Description of Legal Services for detail)	\$ 183,745.50
For expenses incurred through August 31, 2013 (see attached Description of Expenses for detail)	<u>\$ 334.83</u>
Total legal services rendered and expenses incurred	\$ 184,080.33

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

13 - Corporate and Securities Issues

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Andrew Brniak	.20	250.00	50.00
David A Curtiss	3.10	675.00	2,092.50
Ryan Dattilo	47.30	630.00	29,799.00
Jason Gott	17.60	495.00	8,712.00
Christopher T Greco	26.80	735.00	19,698.00
William Guerrieri	3.70	715.00	2,645.50
Jonathan S Henes, P.C.	19.70	1,025.00	20,192.50
Daniel Hill	.60	190.00	114.00
Andrew A Kassof, P.C.	.20	945.00	189.00
Melissa Koss	18.90	630.00	11,907.00
Mark L Kovner	4.80	945.00	4,536.00
Ross M Kwasteniet	13.00	840.00	10,920.00
Christopher Marcus, P.C.	31.90	895.00	28,550.50
Christian O Nagler	2.90	890.00	2,581.00
Joseph S Nord	6.30	675.00	4,252.50
Jessica Peet	6.70	495.00	3,316.50
Laura Saal	.50	285.00	142.50
Bilal Sayyed	.50	755.00	377.50
William B Sorabella	4.00	870.00	3,480.00
Stanley Wash	8.50	495.00	4,207.50
Andrea Weintraub	29.60	495.00	14,652.00
Stefanie M Wool	3.10	755.00	2,340.50
Jeffrey J Zeiger	10.80	825.00	8,910.00
Business Research	.30	265.00	79.50
TOTALS	261.00		\$183,745.50

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

13 - Corporate and Securities Issues

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/02/13	Andrea Weintraub	13.70	Prepare for chapter 11 filing (.9); attend board meeting and take minutes (2.4); review and revise first day motions (.7); draft minutes re board meeting (1.3); revise NOLs, taxes and wages motion (3.6); draft non-insider bonus and incentive program motion and order (3.1); draft hearing talking points re NOLs, taxes and wages motion (1.7).
7/02/13	Ryan Dattilo	2.70	Draft board minutes (.9); correspond with C. Greco re same (.2); attend board meeting re filing considerations (1.4); correspond and conference with K&E team re filing preparation (.2).
7/02/13	Christian O Nagler	1.30	Correspond with working group re materials to be made public (.2); coordinate with same re same (1.1).
7/09/13	Andrea Weintraub	1.80	Review and analyze board meeting issues (.7); revise board minutes (1.1).
7/10/13	Andrea Weintraub	3.70	Draft board minutes (1.3); prepare for and attend initial debtor interview (2.4).
7/11/13	Christian O Nagler	.30	Telephone conference with C. Marcus re status of various corporate issues.
7/12/13	David A Curtiss	1.30	Review and analyze LLC agreement (.8); finalize and send analysis to company (.5).
7/16/13	Jonathan S Henes, P.C.	7.40	Telephone conferences with K&E team, creditor advisors re various restructuring issues (2.8); review and analyze cash collateral issues (2.2); review and respond to correspondence re case strategy (2.4).
7/18/13	Christopher T Greco	2.10	Review board minutes from prior meetings (1.4); correspond with J. Henes and R. Dattilo re board presentation re chapter 11 update and status (.7).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

13 - Corporate and Securities Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/19/13	Christopher T Greco	.70	Correspond with R. Dattilo and A. Weintraub re board presentation re chapter 11 update and status (.4); review timeline from R. Dattilo (.3).
7/19/13	Ryan Dattilo	2.00	Office conference with C. Greco re case update board presentation (.3); correspond with A. Weintraub re same (.2); draft same and case timeline (1.5).
7/20/13	Ryan Dattilo	2.40	Begin drafting status update board presentation and timeline (2.3); correspond with C. Greco re same (.1).
7/21/13	Ryan Dattilo	1.70	Review and revise board update presentation and timeline (1.6); correspond with A. Weintraub re same (.1).
7/22/13	Christopher T Greco	.80	Correspond with R. Dattilo and A. Weintraub re board presentation and update on timing re same (.6); conference re same (.2).
7/22/13	Andrea Weintraub	.80	Revise timeline of upcoming dates for board presentation.
7/22/13	Christian O Nagler	.50	Correspond re financial statements and appointment of auditor.
7/23/13	Christopher T Greco	4.40	Review and revise board materials re July 25 board update call (2.3); correspond with R. Dattilo re same and follow up re same (.4); review and revise board minutes from pre-filing board meetings and provide comments re same (1.4); correspond with A. Weintraub re same (.3).
7/23/13	Andrea Weintraub	2.10	Office conference with K&E team re board presentation (.9); review and revise board minutes (1.2).
7/23/13	Andrea Weintraub	1.10	Draft board update presentation.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

13 - Corporate and Securities Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/23/13	Ryan Dattilo	3.80	Office conference with C. Greco and A. Weintraub re case update board presentation (.4); revise same (1.8); correspond with C. Greco re same (.2); correspond with A. Weintraub re same (.2); further revise same based on comments from J. Henes (1.1); correspond with K&E team re same (.1).
7/23/13	Daniel Hill	.60	Distribute board resolutions and restructuring support agreement (.3); review and revise July 24 agenda (.3).
7/24/13	Christopher T Greco	.90	Review and revise presentation for Hansen/Feintuch update call (.6); correspond with J. Henes and R. Dattilo re same (.3).
7/24/13	Andrea Weintraub	.80	Revise board update presentation.
7/24/13	Ryan Dattilo	2.60	Revise board presentation based on second day hearing and other updates (1.2); correspond with C. Greco re same (.2); further revise same based on comments from C. Greco and J. Henes (1.1); correspond with Lazard re same (.1).
7/24/13	Jonathan S Henes, P.C.	.60	Conference with P. Pantaleo re privilege issues and the Willkie report (.2); telephone conference with R. Feintuch re hearing update, upcoming decision and plan issues (.4).
7/25/13	Christopher T Greco	2.10	Telephone conference with M. Hansen and R. Feintuch re update on chapter 11 cases and process (1.1); prepare for same and distribute presentation re same (.4); review and revise presentation re same (.6).
7/25/13	Ryan Dattilo	.90	Correspond with K&E team re board presentation (.1); attend board presentation (.8).
7/25/13	Ross M Kwasteniet	2.00	Prepare for and participate in meeting with independent director and management re case status, process, and next steps.

Legal Services for the Period Ending August 31, 2013
Cengage Learning, Inc.
13 - Corporate and Securities Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/26/13	Christopher Marcus, P.C.	2.80	Review motion to terminate Apax investigation and research re same.
7/26/13	Jeffrey J Zeiger	.20	Review committee motion to suspend Willkie investigation.
7/26/13	Ross M Kwasteniet	1.50	Review committee motion to suspend Apax investigation and correspondence re same.
7/26/13	Jonathan S Henes, P.C.	1.00	Review motion to suspend Apax investigation (.8); telephone conference with lender re same (.2).
7/27/13	Christopher Marcus, P.C.	2.00	Attention to motion to terminate Apax investigation (1.2); telephone conference with R. Dattilo and J. Gott re same (.8).
7/27/13	Jason Gott	4.70	Research re fiduciary duties of debtors, committees and derivative standing re committee motion to terminate Apax investigation (2.6); draft, revise objection re same (1.4); telephone conferences with C. Marcus, R. Dattilo re same (.6); correspond with R. Dattilo re same (.1).
7/27/13	Ryan Dattilo	7.90	Telephone conference with C. Marcus re Committee motion to terminate Apax investigation (.4); review same (1.2); begin drafting objection re same (2.6); research re derivative standing and examiner motions re same (1.8); telephone conference with J. Gott re objection (.3); further revision to objection (1.4); correspond with C. Marcus re same (.2).
7/27/13	Jeffrey J Zeiger	.50	Telephone conference with J. Henes, C. Marcus and R. Kwasteniet re response to committee request to suspend Willkie investigation.
7/27/13	Jonathan S Henes, P.C.	1.10	Telephone conference with P. Pantaleo re committee motion to terminate Apax investigation (.4); telephone conference with R. Kwasteniet and C. Marcus re response to motion to Apax investigation (.7).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

13 - Corporate and Securities Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/28/13	Christopher Marcus, P.C.	2.70	Review reply to motion to terminate Apax investigation and telephone conference with R. Dattilo re same.
7/28/13	Christopher Marcus, P.C.	1.10	Telephone conference with J. Henes and R. Dattilo re motion to terminate Apax investigation (.6); telephone conference with J. Zeiger and R. Kwasteniet re motion to terminate Apax investigation (.5).
7/28/13	Jason Gott	5.50	Draft and revise argument re objection re committee motion to terminate Apax investigation (1.6); research re appointment of examiners re same (.7); draft background information re same (2.3); prepare for, participate in telephone conference with K&E team re same (.6); correspond with C. Marcus, R. Dattilo re same (.3).
7/28/13	Ryan Dattilo	2.80	Telephone conference with C. Marcus and J. Gott re objection to committee motion to terminate Apax investigation (.6); further revision to same (1.2); correspond with J. Gott re same (.2); review same based on edits from J. Gott (.8).
7/28/13	Jeffrey J Zeiger	.30	Telephone conference with C. Marcus, R. Kwasteniet, R. Dattilo and C. Kalil re response to motion to terminate Apax investigation.
7/28/13	Ross M Kwasteniet	1.10	Review committee motion to terminate Apax investigation (.5); office conference re same (.6).
7/29/13	Christopher Marcus, P.C.	3.30	Telephone conference with D. Ehlers re settlements (.3); revise objection to motion to terminate Apax investigation (3.0).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

13 - Corporate and Securities Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/29/13	Jason Gott	5.90	Draft Feintuch declaration in support of objection to committee motion to terminate Apax investigation (.8); correspond with C. Marcus, R. Dattilo re same (.4); draft, revise objection re same (4.4); correspond with Moelis re utilities payments (.3).
7/29/13	Jeffrey J Zeiger	1.70	Revise opposition to motion to terminate Apax investigation (1.4); propose edits for R. Feintuch declaration (.3).
7/29/13	Jonathan S Henes, P.C.	.80	Office conference with C. Marcus and R. Kwasteniet re cash collateral settlement, motion by Committee to terminate Apax investigation and hearing preparation.
7/29/13	Jonathan S Henes, P.C.	.40	Telephone conference with M. Hansen re MIP, concerns about authors and update on cash collateral status.
7/30/13	Christopher Marcus, P.C.	3.90	Revise objection to committee motion to terminate Apax investigation (3.3); office conference with K&E team re motion to terminate (.6).
7/30/13	Jason Gott	.50	Revise objection re committee motion to terminate Apax investigation.
7/30/13	Ryan Dattilo	4.10	Telephone conference with C. Marcus re objection to committee Apax investigation termination motion (.6); revise same (1.3); telephone conferences with J. Gott re same (.4); further revision to same based on comments from J. Henes (1.4); coordinate filing of same with L. Saal (.4).
7/30/13	Ross M Kwasteniet	1.20	Telephone conferences with K&E team re response to committee motion to suspend Willkie investigation.
7/30/13	Jonathan S Henes, P.C.	1.60	Review and mark up draft objection to motion to terminate Apax investigation (1.1); office conference with R. Dattilo and C. Marcus re same (.5).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

13 - Corporate and Securities Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/30/13	Jonathan S Henes, P.C.	.30	Telephone conference with D. Kurtz re hearing, exit financing and Willkie report.
7/30/13	Laura Saal	.50	File objection and declaration re motion to terminate Apax investigation (.4); coordinate service of same (.1).
7/31/13	Andrea Weintraub	.80	Revise board minutes.
7/31/13	Ryan Dattilo	1.50	Review committee supplemental reply in support of Apax investigation termination (.4); prepare materials re same for hearing (.5); review cash collateral reply brief (.6).
8/01/13	Jonathan S Henes, P.C.	1.00	Review STB email re fiduciaries purchasing debt (.3); review counter (.7).
8/02/13	Christopher T Greco	1.30	Correspond re LBO research with R. Kwasteniet and others (.4); review precedent re same (.6); follow up with M. Koss and J. Zeiger re same (.3).
8/02/13	Christopher Marcus, P.C.	2.00	Research re committee motion to terminate Apax investigation.
8/05/13	Christopher T Greco	1.20	Telephone conference with J. Zeiger, S. Walsh, M. Koss and J. Peet re analysis of 2007 LBO transaction and potential estate causes of action surrounding same (.6); review precedent analysis re same (.3); follow up with M. Koss re next steps and workstreams re same (.3).
8/05/13	Jessica Peet	.80	Conference with working group re 2007 LBO.
8/05/13	Stanley Wash	.40	Prepare for and participate in telephone conference with restructuring team re Cengage LBO analysis.
8/05/13	Jeffrey J Zeiger	.50	Telephone conference with C. Greco, M. Koss and S. Wash re analysis of LBO related claims (.3); address follow up issues re same (.2).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

13 - Corporate and Securities Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/05/13	Jonathan S Henes, P.C.	.40	Telephone conference with P. Pantaleo re Apax issues.
8/06/13	Stanley Wash	1.40	Research and revise memorandum re the effect of a choice-of-law provision on determining the relevant statute of limitations re LBO.
8/06/13	Business Research	.30	Research re credit agreements.
8/07/13	Christopher T Greco	.70	Correspond with M. Koss and J. Peet re LBO analysis and next steps re same (.7).
8/07/13	Christopher Marcus, P.C.	1.10	Review and revise Willkie engagement letter (.6); telephone conference with company (.5).
8/07/13	Christian O Nagler	.50	Discuss reporting requirements and send correspondences.
8/08/13	David A Curtiss	1.50	Review and revise securities disclosure.
8/08/13	William B Sorabella	.50	Discuss corporate resolutions matter with working group.
8/08/13	Stefanie M Wool	3.10	Telephone conference with W. Sorabella re resolutions (.5); draft resolutions (2.0); draft, send and review correspondence (.6).
8/09/13	Christopher Marcus, P.C.	4.00	Review and analyze disclosure statement issues (2.3); review and respond to correspondence re privilege issues re Apax report (1.2); telephone conference with company re case update (.5).
8/09/13	David A Curtiss	.30	Review securities disclosure.
8/09/13	Ryan Dattilo	2.80	Review correspondence re committee's motion to terminate Apax investigation (.3); telephone conference with C. Greco re same (.3); begin drafting letter to committee re same (1.5); correspond with C. Greco and M. Koss re same (.1); further revision to same (.5); correspond with J. Henes re same (.1).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

13 - Corporate and Securities Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/09/13	Jeffrey J Zeiger	1.70	Revise memorandum re statute of limitations for fraudulent conveyance claims based on 2007 LBO (.9); revise memorandum re privilege issues related to Willkie report (.7); telephone conference with W. Sorabella re board resolution on Willkie report (.1).
8/09/13	Jonathan S Henes, P.C.	1.90	Review and respond to correspondence re privilege issues re Apax report (1.2); telephone conference with company re case update (.7).
8/09/13	Melissa Koss	3.30	Review and comment on LBO analysis presentation (2.4); correspond with J. Peet re same (.4); review and comment on letter to committee re Apax investigation motion (.3); correspond with R. Dattilo re same (.2).
8/10/13	Christopher T Greco	1.10	Review initial LBO analysis and provide comments re same.
8/10/13	Stanley Wash	6.70	Draft and revise memorandum re choice of law and statute of limitations for potential claims relating to the 2007 leveraged buyout.
8/10/13	Melissa Koss	2.20	Review and revise LBO analysis presentation (1.9); correspond with C. Greco and J. Peet re same (.3).
8/11/13	Jeffrey J Zeiger	2.90	Revise memorandum re analysis of statute of limitations on LBO claims (2.7); telephone conference with S. Jones and J. Henes re privilege issues for Willkie report (.2).
8/11/13	William B Sorabella	2.30	Review drafts of director delegation resolution (1.5); review and revise correspondence re same (.8).
8/12/13	Christopher Marcus, P.C.	1.00	Telephone conference with R. Feintuch re Willkie (.5); telephone conference with company re case update (.5).
8/12/13	Jeffrey J Zeiger	.50	Revise letter to Committee and Board resolution re Willkie investigation.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

13 - Corporate and Securities Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/12/13	Jonathan S Henes, P.C.	1.90	Review and respond to correspondence re Apax issues (1.2); telephone conference with company re case update (.7).
8/13/13	Ryan Dattilo	3.50	Review and revise letter to committee re Apax investigation and corresponding board resolutions (1.2); correspond with R. Feintuch re same (.2); further revision to same based on comments from Willkie (.6); correspond with J. Henes and K&E team re same (.2); office conference with J. Zeiger re additional comments to board resolution (.3); additional revision to same (.8); correspond with K&E team re same (.2).
8/13/13	Jeffrey J Zeiger	.30	Revise board resolution re Willkie report.
8/13/13	Ross M Kwasteniet	1.00	Review and comment on draft board resolutions re Apax investigation.
8/13/13	Jonathan S Henes, P.C.	.50	Review and revise board resolutions re Apax investigation (.3); review letter to committee re same (.2).
8/13/13	Melissa Koss	1.10	Correspond with J. Peet re diligence list re 2007 LBO (.4); review and comment on same (.7).
8/14/13	Christopher Marcus, P.C.	.40	Review Board resolutions re Feintuch.
8/14/13	Ross M Kwasteniet	1.00	Review and revise board minutes.
8/14/13	Ross M Kwasteniet	1.10	Prepare for and participate in update call with company and R. Feintuch re plan and cash collateral orders.
8/14/13	Melissa Koss	.60	Revise committee letter re Apax independent investigation per J. Henes comments.
8/14/13	William Guerrieri	1.40	Review and comments on corporate documents and minutes re board meetings.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

13 - Corporate and Securities Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/15/13	Jessica Peet	.90	Draft case timelines and compile list of workstreams related to confirmation; correspond with working group re same.
8/15/13	Jason Gott	1.00	Review, revise board minutes (.7); correspond with K. Carson, W. Guerrieri re same (.3).
8/16/13	Christopher T Greco	3.30	Telephone conferences with board re filing plan and disclosure statement, Apax issues and Apax investigation (1.3); draft and revise resolution re Apax investigation re R. Feintuch (1.6); correspond with J. Henes and K. Carson re same (.4).
8/16/13	Andrea Weintraub	.60	Review and revise board resolutions re Feintuch authorizations.
8/16/13	Andrew Brniak	.20	Prepare and compile docketed pleadings re Apax investigation.
8/16/13	William Guerrieri	2.30	Telephone conferences with K&E team, other advisors and board re plan filing and case strategy issues.
8/17/13	Christopher T Greco	.40	Correspond with R. Dattilo re letter re Apax investigation response and resolution.
8/18/13	Christopher T Greco	1.30	Correspond with J. Henes re letter re Feintuch and Apax investigation re response to UCC issues (.6); analyze same and provide comments re same (.7).
8/18/13	Jessica Peet	.20	Revise timeline; correspond with working group re same.
8/18/13	Ryan Dattilo	4.30	Revise board resolutions re Apax investigation (1.2); correspond with C. Greco and A. Weintraub re same (.2); additional revision to letter to committee re same (.5); review original Apax termination motion and objection to Willkie retention (.4); draft chart of arguments and debtors response re same (1.8); correspond with C. Greco re same (.2).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

13 - Corporate and Securities Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/18/13	William B Sorabella	.50	Telephone conferences with C. Marcus re subsidiary board composition.
8/18/13	Melissa Koss	.50	Correspond with C. Greco, R. Dattilo and A. Weintraub re letter to committee re appointment of independent director re Apax investigation.
8/19/13	Christopher T Greco	1.60	Correspond with R. Dattilo re letter re Apax investigation (.6); review and revise same (.7); correspond with C. Marcus re August 20 hearing and investigation motion, as well as scheduling and agenda for hearing (.3).
8/19/13	Christopher Marcus, P.C.	4.60	Review transcript re Wilkie retention (.8); meet with R. Dattilo re status (.3); revise committee letter re Apax investigation(.4); telephone conference with S. Jones re Wilkie retention (.3); correspondences re joint defense privilege (.7); telephone conference with P. Pantaleo re Apax termination motion (.7); telephone conference with A. Silfin re Willkie (.5); telephone conference with J. Zeiger re Willkie hearing (.2); review Board resolution re Willkie and letter re same (.7).
8/19/13	Ryan Dattilo	3.60	Further revision to chart summarizing committee's issues with Apax investigation and Willkie retention (.6); correspond with J. Henes re same (.2); revise letter and board resolutions based on additional comments from C. Marcus (.5); office conference with C. Marcus re same (.3); correspond with K&E team re same (.2); correspond with D. Durbin re prepetition company purchases (.2); further revision to letter (.5); office conference with C. Marcus and A. Weintraub re hearing on committee termination motion (.5); review transcripts from August 1st hearing (.4); correspond with C. Marcus re same (.2).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

13 - Corporate and Securities Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/19/13	Jeffrey J Zeiger	.70	Draft correspondence to C. Marcus re analysis of joint defense and common interest privilege issues for hearing on Willkie report (.6); telephone conference with C. Marcus re same (.1).
8/19/13	William B Sorabella	.70	Prepare for and participate in telephone conference with K. Carson re board appointments.
8/20/13	Christopher Marcus, P.C.	1.50	Telephone conference with P. Pantaleo re committee motion to terminate Apax investigation (.6); telephone conference with J. Henes re Apax (.5); telephone conference with K. Carson re corporate issues (.4).
8/20/13	Joseph S Nord	4.00	Review and analyze work product re transaction background (1.2); review and analyze issues re historical transactions (2.8).
8/20/13	Jessica Peet	2.20	Review and revise board meeting notes for minutes (1.5); correspond with working group re same (.7).
8/20/13	Jeffrey J Zeiger	.70	Telephone conference with C. Marcus, P. Pantaleo and W. Russell re Willkie report (.5); telephone conference with P. Pantaleo and W. Russell re hearing and document requests (.2).
8/20/13	Christian O Nagler	.30	Correspond with K&E team re securities disclosure.
8/20/13	Melissa Koss	1.10	Follow up with G. Suttman at company re restructuring timeline and open workstreams (.8); correspond with J. Peet re same (.3).
8/20/13	Mark L Kovner	1.50	Telephone conferences with J. Henes re case background (.4); review and analyze relevant materials for same (1.1).
8/21/13	Joseph S Nord	.80	Correspond with K&E team re transaction background.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

13 - Corporate and Securities Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/21/13	Jessica Peet	2.60	Review, draft, and revise board minutes (1.5); correspond with working group re same (1.1).
8/21/13	Melissa Koss	2.30	Revise plan supplement workstreams per G. Suttman request (.4); correspond with vendor counsel re contract issues and refusal to operate under contract (.3); correspond with A. Weintraub re resolution re same (.4); telephone conference with G. Suttman at company, A&M, Lazard and K&E re restructuring timeline and open workstreams (1.2).
8/22/13	Joseph S Nord	1.50	Correspond with company re information materials (1.1); correspond with M. Kovner and B. Sayyed re same (.4) .
8/22/13	Andrea Weintraub	1.60	Review and revise board minutes.
8/22/13	Melissa Koss	.40	Correspond with A. Weintraub re director summary and bylaws.
8/22/13	Melissa Koss	.90	Telephone conference with G. Suttman at company, A&M, Lazard and K&E re restructuring timeline and open workstreams (.6); follow up with J. Peet re same (.3).
8/22/13	Mark L Kovner	1.50	Review and revise information request for client (1.1); review and analyze case background materials (.4).
8/23/13	Christopher T Greco	1.40	Correspond with J. Henes re Apax and board issues (.4); correspond with M. Koss and A. Weintraub re Apax NDA (.4); review and provide comments to same (.6).
8/24/13	Jonathan S Henes, P.C.	.80	Telephone conference with P. Pantaleo re Apax resignation from board (.2); review presentation re various corporate issues (.6).
8/26/13	Christopher T Greco	.90	Correspond with R. Kwasteniet and M. Koss re LBO analysis and updates re same (.4); correspond with M. Koss re factual analysis and next steps re same (.5).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

13 - Corporate and Securities Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/26/13	Jeffrey J Zeiger	.40	Analyze and revise draft summary re LBO fraudulent transfer analysis.
8/26/13	Ross M Kwasteniet	.40	Correspond with working group re company's reporting obligations.
8/26/13	Ross M Kwasteniet	2.00	Review and revise press release and related materials re resignation of Apax directors (1.3); correspond re same (.4); telephone conferences re same (.3).
8/26/13	Melissa Koss	.80	Provide comments to workstream checklist per G. Suttman request.
8/27/13	Christopher T Greco	1.40	Telephone conference with K. Carson and others re LBO analysis and fact gathering re same (.8); prepare for same by discussing with M. Koss and reviewing list of open issues (.6).
8/27/13	Andrea Weintraub	1.90	Discuss LBO analysis with M. Koss (.2); review LBO analysis materials (.6); review credit documents for dates of issuance re LBO analysis (.8); telephone conference with Lazard re open items for LBO analysis (.3).
8/27/13	Jeffrey J Zeiger	.40	Telephone conference with R. Kwasteniet, C. Greco and M. Koss re revisions to LBO analysis.
8/27/13	Ross M Kwasteniet	.40	Correspondence re Apax board member resignations.
8/27/13	Ross M Kwasteniet	1.30	Prepare for and participate in internal telephone conference re 2007 LBO transaction and diligence issues re same.
8/27/13	Melissa Koss	.60	Telephone conference with K&E, Lazard and A&M re chapter 11 workstreams and progress re same (.4); follow up with G. Suttman re same (.2).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

13 - Corporate and Securities Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/27/13	Melissa Koss	2.30	Telephone conference with K&E litigation and restructuring teams re LBO analysis and fact development (.4); follow up with A. Weintraub re same (.3); telephone conference with Lazard and K&E team re fact development re same (.5); follow up with C. Greco and A. Weintraub re same (.3); revise LBO analysis presentation per J. Zeiger comments (.4); correspond with R. Kwasteniet re LBO analysis (.4).
8/27/13	Andrew A Kassof, P.C.	.20	Review powerpoint and memo re LBO fraudulent conveyance analysis.
8/28/13	Andrea Weintraub	.70	Telephone conference with Company re 2007 LBO diligence (.5); correspond with company re same (.2).
8/29/13	Christopher T Greco	.70	Correspond with J. Henes and others re NDA with Apax and Simpson comments to same (.4); analyze issues re same (.3).
8/29/13	Christopher Marcus, P.C.	1.50	Telephone conference with working group re case status (.5); telephone conference with board re case developments and follow up issues re same (1.0).
8/29/13	Melissa Koss	.80	Correspond with G. Suttman re revisions to work in process chart and tracking document.
8/29/13	Melissa Koss	1.70	Review 2007 LBO management presentations, confidential memorandum and valuation materials in preparation for LBO analysis.
8/29/13	Mark L Kovner	1.80	Review and analyze issues re company background (.8); correspond with K&E team re same (1.0).
8/30/13	Melissa Koss	.30	Correspond with G. Suttman re revisions to work in process chart and tracking document.
8/31/13	Christopher T Greco	.50	Review Apax NDA draft and Simpson comments (.3); correspond re same (.2).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

13 - Corporate and Securities Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/31/13	Bilal Sayyed	.50	Review and analyze issues re company background (.2); correspond with K&E team re same (.3).
8/31/13	Ryan Dattilo	.70	Review committee letter re Apax investigation (.5); correspond with C. Marcus and A. Weintraub re same (.2).
		261.00	TOTAL HOURS

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

13 - Corporate and Securities Issues

Description of Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
7/02/13	Standard Prints	7.15
7/02/13	Standard Prints	21.19
7/02/13	Andrea Weintraub, Overtime Transportation	7.80
7/02/13	Andrea Weintraub, Overtime Meals	6.25
7/02/13	Andrea Weintraub, Overtime Meals	19.17
7/16/13	HENES JONATHAN, Local Transportation, Date: 7/2/2013	85.20
7/18/13	Standard Prints	.65
7/18/13	Color Prints	20.90
7/26/13	Standard Prints	.13
7/29/13	Standard Prints	21.19
7/31/13	Standard Prints	4.68
8/07/13	Standard Prints	15.60
8/08/13	Standard Prints	15.60
8/15/13	Standard Prints	9.75
8/15/13	Color Prints	2.20
8/19/13	Standard Prints	7.28
8/20/13	Standard Prints	.13
8/21/13	Standard Prints	2.86
8/22/13	Standard Prints	34.71
8/23/13	Standard Prints	9.10
8/26/13	Standard Prints	26.00
8/27/13	Standard Prints	11.05
8/28/13	Standard Prints	6.24

TOTAL EXPENSES

\$ 334.83

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

September 20, 2013

Cengage Learning, Inc.
200 First Stamford Place
Fourth Floor
Stamford, CT 06902

Attention: Dean Durbin, CFO

Invoice Number: 4152747
Client Matter: 15222-14

In the matter of **Creditor-Shareholder Inquiries**

For legal services rendered through August 31, 2013 (see attached Description of Legal Services for detail)	\$ 8,461.00
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For expenses incurred through August 31, 2013 (see attached Description of Expenses for detail)	<u>\$ 20.00</u>
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Total legal services rendered and expenses incurred	\$ 8,481.00
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Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

14 - Creditor-Shareholder Inquiries

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Franck R Chintoya	1.00	565.00	565.00
Beth Friedman	1.50	335.00	502.50
Jacob Goldfinger	2.80	305.00	854.00
William Guerrieri	4.30	715.00	3,074.50
Erik Hepler	.60	955.00	573.00
Ross M Kwasteniet	.70	840.00	588.00
Maureen McCarthy	2.60	315.00	819.00
Alexandra Schwarzman	1.90	495.00	940.50
Andrea Weintraub	1.10	495.00	544.50
TOTALS	16.50		\$8,461.00

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

14 - Creditor-Shareholder Inquiries

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/07/13	Beth Friedman	1.50	Respond to inquires from other professionals.
7/08/13	Maureen McCarthy	.60	Telephone conference with counsel to Westchester Fire and ACE Insurance re insurance motion filed (.3); telephone conference with A. Lientz re entities and filing of proof of claim (.3).
7/09/13	Maureen McCarthy	.20	Telephone conference with creditor re wages order.
7/10/13	Franck R Chintoya	1.00	Respond to creditor inquiry re recordation of notice of agent resignation.
7/11/13	William Guerrieri	4.30	Telephone conferences with various creditors (2.0); review and revise notice of commencement (.7); correspond with company, Kekst re various creditor communications (1.6).
7/15/13	Erik Hepler	.60	Correspond with C. Greco re creditor question re application of payments (.1); review and analyze credit agreement re application of payments (.5).
7/15/13	Maureen McCarthy	.10	Telephone conference with creditor re priority claims.
7/16/13	Alexandra Schwarzman	.20	Respond to creditor inquiries.
7/17/13	Alexandra Schwarzman	.20	Respond to creditor inquiries.
7/20/13	Alexandra Schwarzman	.30	Respond to creditor inquiries.
7/21/13	Alexandra Schwarzman	.60	Respond to creditor inquiries.
7/22/13	Alexandra Schwarzman	.20	Respond to creditor inquiries.
7/22/13	Jacob Goldfinger	2.80	Prepare discovery and deposition requests (2.1); correspond with chambers re filing same (.4); correspond with working group re same (.3).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

14 - Creditor-Shareholder Inquiries

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/24/13	Alexandra Schwarzman	.20	Respond to creditor inquiries.
7/25/13	Alexandra Schwarzman	.20	Respond to creditor inquiries (.1); correspond with A&M re same (.1).
8/05/13	Ross M Kwasteniet	.70	Prepare for and participate in telephonic update meeting with advisors to second lien and senior unsecured bondholders.
8/07/13	Maureen McCarthy	.30	Telephone conference with creditor re pre-petition contract and post-petition invoice and filing of proof of claim (.2); follow-up with J. Gott re same (.1).
8/12/13	Andrea Weintraub	.20	Respond to creditor inquiry.
8/15/13	Maureen McCarthy	.20	Telephone conference with creditor re submitting a proof of claim (.1); follow-up with R. Rotman re same (.1).
8/20/13	Andrea Weintraub	.30	Correspond with Cooley re creditor inquiry.
8/22/13	Andrea Weintraub	.20	Correspond with M. Mamon re fees and expenses.
8/26/13	Andrea Weintraub	.40	Correspond with M. Maman re cash collateral order (.2); correspond with M. Feist re Choate Hall (.2).
8/29/13	Maureen McCarthy	1.20	Telephone conferences with multiple creditors re bankruptcy mailings (.9); draft correspondence to R. Rotman re same (.3).
		16.50	TOTAL HOURS

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

14 - Creditor-Shareholder Inquiries

Description of Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
7/22/13	SEAMLESS NORTH AMERICA INC, Jacob Goldfinger, Overtime Meals, 7/22/2013	20.00
	TOTAL EXPENSES	\$ 20.00

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

September 20, 2013

Cengage Learning, Inc.
200 First Stamford Place
Fourth Floor
Stamford, CT 06902

Attention: Dean Durbin, CFO

Invoice Number: 4152748
Client Matter: 15222-15

In the matter of Creditors Committee Issues

For legal services rendered through August 31, 2013 (see attached Description of Legal Services for detail)	\$ 62,530.50
For expenses incurred through August 31, 2013 (see attached Description of Expenses for detail)	<u>\$ 15,492.62</u>
Total legal services rendered and expenses incurred	\$ 78,023.12

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

15 - Creditors Committee Issues

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Travis Bayer	2.10	495.00	1,039.50
Ryan Dattilo	2.00	630.00	1,260.00
Beth Friedman	.70	335.00	234.50
Jason Gott	.90	495.00	445.50
Christopher T Greco	8.90	735.00	6,541.50
William Guerrieri	9.60	715.00	6,864.00
Jonathan S Henes, P.C.	5.60	1,025.00	5,740.00
Melissa Koss	6.40	630.00	4,032.00
Ross M Kwasteniet	31.00	840.00	26,040.00
Christopher Marcus, P.C.	8.40	895.00	7,518.00
Maureen McCarthy	2.60	315.00	819.00
Alexandra Schwarzman	.40	495.00	198.00
Andrea Weintraub	.80	495.00	396.00
Jeffrey J Zeiger	1.70	825.00	1,402.50
TOTALS	81.10		\$62,530.50

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

15 - Creditors Committee Issues

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/09/13	Ross M Kwasteniet	1.40	Telephone conferences with attorneys representing creditors interested in serving on creditors committee.
7/11/13	Christopher Marcus, P.C.	3.10	Telephone conference with Arent Fox re status (.7); attention to emails re Ocean Tomo (.6); attention to correspondences re severance contract and telephone conference with company re same (1.0); status call with K. Carson (.5); attention to committee correspondences (.3).
7/11/13	Ross M Kwasteniet	2.10	Correspondence and telephone conference with Arent Fox (.9); review draft confidentiality agreement for committee advisors (.8); coordinate dates/times for initial meeting between committee and management (.4).
7/11/13	William Guerrieri	2.80	Review and revise Committee NDA (1.2); correspond with R. Kwasteniet re same (.8); review and analyze diligence request list re Committee (.8).
7/12/13	Christopher Marcus, P.C.	.40	Correspondence re committee.
7/12/13	Ross M Kwasteniet	1.90	Correspondence re committee selection of FTI and facilitate FTI access to data room (1.2); correspond re committee meeting with management (.1); negotiate NDA (.6).
7/12/13	Jonathan S Henes, P.C.	1.40	Review documents re committee requests (.4); review correspondence re creditors committee requests (.4); telephone conference with R. Kwasteniet re same (.3); telephone conference with M. Hansen re committee role and logistics for meetings (.3).
7/12/13	William Guerrieri	1.40	Review and respond to correspondence re committee diligence requests (.7); correspond with company and Lazard re same (.7).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

15 - Creditors Committee Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/14/13	Ross M Kwasteniet	2.50	Correspondence and telephone conferences re meeting between committee and management (1.3); facilitate committee advisors' due diligence (1.2).
7/15/13	Ross M Kwasteniet	3.70	Finalize details re committee meeting with management (1.4); review materials for committee meeting (1.2); facilitate committee due diligence (1.1).
7/15/13	Maureen McCarthy	1.80	Prepare word versions of first day orders for distribution to committee (.4); revise final orders on first day matters and second day orders for distribution to committee (1.4).
7/16/13	Christopher Marcus, P.C.	1.80	Review committee presentation (1.2); prepare for committee meeting (.6).
7/16/13	Christopher Marcus, P.C.	.30	Telephone conference with A&M re committee meeting.
7/16/13	Ross M Kwasteniet	4.20	Prepare for and participate in telephone conference with management and advisors re preparation for committee meeting (1.2); coordinate logistics re committee meeting (.6); review materials re committee meeting (.7); prepare for meeting with committee (1.7).
7/16/13	William Guerrieri	1.50	Correspond with committee re diligence issues (.7); correspond with company re same (.8).
7/17/13	Christopher T Greco	4.10	Attend meeting with committee re management business presentation and first day pleadings (1.9); prepare for same (1.8); follow-up re same (.4).
7/17/13	Christopher Marcus, P.C.	1.30	Attention to committee meeting materials (.6); attend committee meeting (.7).
7/17/13	Ryan Dattilo	1.50	Attend meeting with management and committee.
7/17/13	Jeffrey J Zeiger	.20	Revise NDA for committee.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

15 - Creditors Committee Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/17/13	Ross M Kwasteniet	4.20	Prepare for and participate in committee meeting with management.
7/17/13	Melissa Koss	2.10	Attend meeting with committee professionals re business plan, first day motions and plan and RSA timeline.
7/17/13	William Guerrieri	2.80	Correspond with committee re comments to orders and NDA (1.7); review and revise same (1.1).
7/18/13	Alexandra Schwarzman	.30	Revise first day orders per committee's comments.
7/19/13	Jason Gott	.60	Revise utilities, insurance orders re Arent Fox revisions.
7/19/13	Beth Friedman	.70	Telephone conference with chambers re entry of stipulation re committee extension of time (.3); correspond with C. Greco and M. Koss re same (.3); follow-up re same re same (.1).
7/19/13	Melissa Koss	1.20	Review committee comments to first day motions (.6); correspond with Arent Fox re stipulation to extend objection deadline (.6).
7/19/13	Maureen McCarthy	.80	Prepare redlines of final orders on first day matters and second day orders for distribution to the committee.
7/22/13	Christopher T Greco	4.80	Participate in meeting with committee advisors and prepare for same (3.6); follow up meeting with Debtors' advisors re next steps and responses to committed requests (.8); correspond with M. Koss re committee discovery and document requests and proposed responses to same (.4).
7/22/13	Andrea Weintraub	.80	Telephone conference with committee counsel re next steps and outstanding issues.
7/22/13	Alexandra Schwarzman	.10	Revise customer programs order per committee's comments.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

15 - Creditors Committee Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/22/13	Ross M Kwasteniet	3.80	Prepare for and participate in meeting with Committee advisors.
7/22/13	Melissa Koss	.90	Attend meeting with Debtors' advisors and committee advisors re open case issues and potential resolutions re same.
7/23/13	Travis Bayer	1.40	Review and revise committee's information sharing procedures.
7/23/13	Ross M Kwasteniet	2.80	Negotiations re committee language requests in second day orders.
7/25/13	Ryan Dattilo	.50	Organize board presentations re committee discovery issues and circulate to team.
7/29/13	Travis Bayer	.40	Review and revise committee information sharing order.
7/30/13	Travis Bayer	.30	Review and revise 1102 order.
8/02/13	Ross M Kwasteniet	.50	Analyze committee information requests and internal correspondence re same.
8/05/13	Jonathan S Henes, P.C.	4.20	Prepare for and participate in office conference with A. Silfen re open issues and next steps (1.1); prepare for and participate in call with advisors for second liens and unsecured bonds (.7); engage in negotiations re cash collateral order (2.4).
8/07/13	Melissa Koss	2.20	Review and comment on committee discovery requests (1.8); office conference with A. Weintraub and J. Peet re same (.4).
8/08/13	Jeffrey J Zeiger	1.50	Address remaining document requests by committee (.6); revise email to client re same (.2); revise analysis of statute of limitations for LBO claims (.7).
8/08/13	Ross M Kwasteniet	.80	Prepare for and participate in telephone conference with committee advisors (.7); follow-up re same (.1).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

15 - Creditors Committee Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/12/13	Christopher Marcus, P.C.	1.00	Telephone conference with committee re unencumbered assets.
8/21/13	William Guerrieri	.70	Summarize committee professional retention issues.
8/23/13	Jason Gott	.30	Correspond re FTI request for structure chart.
8/23/13	Ross M Kwasteniet	3.10	Prepare for and participate in telephone conference with committee advisors re case status and open issues (1.5); follow-up analysis and correspondence re same (1.6).
8/27/13	Christopher Marcus, P.C.	.50	Telephone conference with committee re status.
8/31/13	William Guerrieri	.40	Review and revise non-disclosure agreement for PIK Notes Trustee counsel.
		81.10	TOTAL HOURS

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

15 - Creditors Committee Issues

Description of Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
7/09/13	Standard Prints	.13
7/09/13	Standard Prints	2.60
7/09/13	Standard Prints	4.03
7/09/13	Standard Prints	2.60
7/09/13	Standard Prints	2.08
7/09/13	Standard Prints	1.69
7/09/13	Standard Prints	7.02
7/09/13	Standard Prints	9.36
7/09/13	Standard Prints	6.37
7/09/13	Standard Prints	8.19
7/09/13	Standard Prints	5.33
7/09/13	Standard Prints	16.77
7/09/13	Standard Prints	17.55
7/09/13	Standard Prints	11.70
7/09/13	Standard Prints	19.63
7/10/13	Standard Prints	4.16
7/10/13	Christopher Greco, Meeting Room, Organizational Meeting	7,999.30
7/10/13	Christopher Greco, Meeting Room, Organizational Meeting	3,333.05
7/10/13	Christopher Greco, Meeting Room, Organizational Meeting	3,333.05
7/11/13	Standard Prints	11.83
7/12/13	Standard Prints	8.19
7/15/13	Standard Prints	44.98
7/15/13	Overtime Meals, Maureen McCarthy	12.00
7/16/13	Standard Prints	1.82
7/18/13	Standard Prints	15.34
7/27/13	WEST, Computer Database Research, GOTT,JASON, 7/27/2013	208.28
7/29/13	Jason Gott, Overtime Transportation	10.85
7/29/13	Jason Gott, Overtime meal	16.25
7/30/13	WEST, Computer Database Research, GOTT,JASON, 7/30/2013	35.26
7/31/13	INTERCALL - Third Party Telephone Charges, R. Kwasteniet	2.39
7/31/13	Standard Prints	.26
7/31/13	Standard Prints	1.56
7/31/13	Standard Prints	9.23
7/31/13	Standard Prints	16.77
7/31/13	COURTCALL, LLC	107.00
7/31/13	COURTCALL, LLC	107.00
8/15/13	COURTCALL, LLC, Appearance Fees, CCID 5751123: 08/01/2013 Hearing - Ryan Datillo, U.S. Bankruptcy Court-E.D. New York	79.00
8/23/13	SEAMLESS NORTH AMERICA INC, Jeffrey J Zeiger, Overtime Meals	20.00
TOTAL EXPENSES		\$ 15,492.62

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

15 - Creditors Committee Issues

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

September 20, 2013

Cengage Learning, Inc.
200 First Stamford Place
Fourth Floor
Stamford, CT 06902

Attention: Dean Durbin, CFO

Invoice Number: 4152749
Client Matter: 15222-16

In the matter of Disclosure Statement, Plan, Confirmation

For legal services rendered through August 31, 2013 (see attached Description of Legal Services for detail)	\$ 656,035.00
For expenses incurred through August 31, 2013 (see attached Description of Expenses for detail)	<u>\$ 1,517.15</u>
Total legal services rendered and expenses incurred	\$ 657,552.15

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Ryan Dattilo	50.60	630.00	31,878.00
Robert Enayati	11.70	675.00	7,897.50
Beth Friedman	2.90	335.00	971.50
Bradley T Giordano	.40	675.00	270.00
Jacob Goldfinger	16.80	305.00	5,124.00
Jason Gott	66.70	495.00	33,016.50
Christopher T Greco	53.50	735.00	39,322.50
William Guerrieri	133.00	715.00	95,095.00
Jonathan S Henes, P.C.	148.20	1,025.00	151,905.00
Erik Hepler	4.80	955.00	4,584.00
Melissa Koss	41.90	630.00	26,397.00
Ross M Kwasteniet	90.40	840.00	75,936.00
Christopher Marcus, P.C.	117.80	895.00	105,431.00
Christian O Nagler	.80	890.00	712.00
Jessica Peet	43.60	495.00	21,582.00
Joel A Peters-Fransen	6.50	670.00	4,355.00
Laura Saal	3.90	285.00	1,111.50
Timothy Schmeling	.60	190.00	114.00
Alexandra Schwarzman	2.50	495.00	1,237.50
James H M Sprayregen, P.C.	7.10	1,125.00	7,987.50
Neil E Walther	.80	630.00	504.00
Andrea Weintraub	80.70	495.00	39,946.50
Jeffrey J Zeiger	.70	825.00	577.50
Business Research	.30	265.00	79.50
TOTALS	886.20		\$656,035.00

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/02/13	Ross M Kwasteniet	12.50	Negotiate and finalize RSA, restructuring term sheet, and cash collateral order (8.3); prepare for and participate in board call re filing (2.4); coordinate filing of chapter 11 cases (1.8).
7/02/13	Jonathan S Henes, P.C.	16.50	Negotiate RSA, restructuring term sheet, and cash collateral order (9.6); coordinate chapter 11 filing (2.3); prepare for first day hearing (4.6).
7/02/13	William Guerrieri	15.00	Review and revise restructuring support agreement and term sheet documents (8.7); correspond with working group re same (1.6); review and revise first day pleadings (1.3); analyze issues re same (.4); various telephone conferences and office conferences with the company, Davis Polk and Milbank re same (1.3); follow-up re same (.3); prepare for chapter 11 filing (.6); summarize open issues re same (.2); file chapter 11 cases (.6).
7/09/13	Christopher T Greco	.40	Correspond with board re questions re RSA.
7/09/13	Christopher Marcus, P.C.	.60	Telephone conference with D. Durbin re disclosure statement.
7/12/13	Christopher Marcus, P.C.	.80	Telephone conference with company re plan issues.
7/12/13	Jason Gott	6.10	Draft and revise plan (2.8); research, review precedent re same (3.3).
7/13/13	Ross M Kwasteniet	2.30	Review RSA and consider plan structuring issues (1.1); and address certain open issues when preparing plan of reorganization (1.2).
7/15/13	Jason Gott	6.50	Review and analyze precedent re plan (1.8); review and revise defined terms re same (3.8); draft treatment articles re same (.9).
7/16/13	Jason Gott	5.90	Draft and revise plan (4.3); review and analyze precedent re same (1.6).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/16/13	Timothy Schmeling	.60	Prepare RSA documents for attorney working group.
7/16/13	William Guerrieri	2.10	Research and analyze case law and precedent re plan provisions and subordination.
7/17/13	Jason Gott	2.20	Research and review precedent re copyright, lien issues.
7/18/13	William Guerrieri	1.80	Review and revise disclosure statement and plan.
7/19/13	Jason Gott	4.40	Draft and revise disclosure statement.
7/19/13	Jonathan S Henes, P.C.	3.20	Correspond with advisors and company re plan (2.4); review and revise plan (.8).
7/19/13	William Guerrieri	5.30	Review and revise disclosure statement and plan (2.7); review and analyze precedent and case law re plan treatment issues (1.2); summarize same and correspond with R. Kwasteniet re same (1.4).
7/20/13	Andrea Weintraub	1.30	Draft presentation re chapter 11 summary and outstanding issues.
7/21/13	Andrea Weintraub	2.50	Draft chapter 11 update and outstanding issues.
7/21/13	William Guerrieri	4.10	Correspond with R. Kwasteniet re plan issues (.7); review and revise plan (3.4).
7/22/13	Jonathan S Henes, P.C.	3.00	Telephone conferences with company re strategy issues (1.2); review and respond to correspondence re same (1.8).
7/23/13	Christopher Marcus, P.C.	4.60	Review and revise plan (2.3); correspond with K&E team re same (2.3).
7/24/13	Jason Gott	2.00	Draft treatment sections for plan.
7/24/13	Jonathan S Henes, P.C.	.90	Telephone conference with D. Dunne re plan process (.3); telephone conference with B. Kosturos re discovery questions (.6).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/25/13	Christopher Marcus, P.C.	1.50	Telephone conference with company, Lazard and A&M (.7); telephone conference re chapter 11 process (.8).
7/25/13	Jessica Peet	1.00	Review case materials re disclosure statement (.6); correspond with working group re same (.4).
7/25/13	Andrea Weintraub	7.00	Review and revise disclosure statement (5.4); identify open items in disclosure statements (1.6).
7/25/13	Ryan Dattilo	.70	Office conference with K&E team re open workstreams (.5); correspond with C. Greco re disclosure statement status (.2).
7/25/13	Jonathan S Henes, P.C.	1.90	Review and mark up presentation for update call with M. Hansen and R. Feintuch (1.1); telephone conference with Lazard and Alvarez re next steps in the chapter 11 process, cash collateral and RSA (.8).
7/25/13	William Guerrieri	2.20	Correspond with K&E team re plan strategy and background issues (1.0); telephone conferences with company, advisors re same (1.2).
7/26/13	Jonathan S Henes, P.C.	.60	Telephone conference with M. Hansen and D. Kurtz re plan issues and strategy.
7/26/13	William Guerrieri	8.20	Review and revise plan (4.2); review and analyze precedent and case law re same (3.6); office conference with R. Kwasteniet re same (.4).
7/29/13	Jason Gott	1.30	Research re lien preservation, subordination agreements.
7/29/13	Ross M Kwasteniet	2.10	Review and revise draft plan.
7/29/13	William Guerrieri	2.80	Review and analyze issues and precedent re plan (1.6); review and revise plan (1.2).
7/30/13	Christopher Marcus, P.C.	4.40	Review and revise plan.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/30/13	Jason Gott	4.60	Telephone conferences with S. Wash re legacy copyright issues (.6); analyze cases re same (.3); draft summary of distribution and recovery waterfall re plan (1.9); revise disclosure statement (1.8).
7/30/13	William Guerrieri	4.00	Review and analyze issues and precedent re plan (2.6); review and revise plan (1.4).
7/31/13	Christopher Marcus, P.C.	7.40	Review and revise plan (3.0); office conference with K&E team re same (.7); revise plan and meetings with W. Guerrieri re same (3.7).
7/31/13	Jason Gott	3.80	Research re contractual obligations and lien preservation re plan (2.8); telephone conference with S. Wash re copyrights issues (.7); correspondence with K&E team re same (.3).
7/31/13	Jonathan S Henes, P.C.	12.20	Office conference with J. Zeiger, R. Kwasteniet and C. Greco re preparation for S. Simms deposition (.9); office conference with C. Barbarosh re open issues and next step in cases (.5); telephone conference with Milbank and DPW re cash collateral order (.7); review response by first lien to committee cash collateral objection (.9); review response by Apax to committee cash collateral objection (.2); review deposition transcripts for R. Feintuch and D. Durbin (1.9); attend S. Simms deposition (3.1); review supplemental motion re investigation (.2); telephone conference with M. Hansen re deposition prep (.6); prepare for August 2 hearing (2.1); review draft chapter 11 plan (1.1).
7/31/13	Melissa Koss	.40	Correspond with J. Peet re drafting disclosure statement motion (.2); review precedent re same (.2).
7/31/13	William Guerrieri	4.20	Office conference with C. Marcus re plan (1.4); review and analyze issues re same (.6); review and revise plan (2.2).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/01/13	Christopher Marcus, P.C.	2.20	Review plan.
8/01/13	Jason Gott	.60	Revise debt for equity swap description.
8/01/13	Jonathan S Henes, P.C.	2.10	Review and revise plan.
8/02/13	Christopher T Greco	2.20	Correspond with R. Dattilo and A. Weintraub re disclosure statement preparation (.6); review draft of plan (.5); correspond with M. Koss re preparation of solicitation materials for plan, including motion to approve disclosure statement, voting procedures, ballots and related exhibits (.7); correspond with R. Kwasteniet and others re plan structure (.4).
8/02/13	Christopher Marcus, P.C.	3.60	Review and analyze plan issues (2.0); analyze correspondence re plan releases (.5); telephone conference with M. Hansen re plan (.5); correspond with Milbank re plan (.6).
8/02/13	Jason Gott	.50	Correspondence with W. Guerrieri and M. McCarthy re plan.
8/02/13	Ryan Dattilo	.50	Telephone conference with C. Greco re disclosure statement (.3); telephone conference with A. Weintraub re same (.2).
8/02/13	Jonathan S Henes, P.C.	1.90	Review open plan issues, including copyright issues (1.1); telephone conference with M. Hansen and D. Kurtz re open issues and next steps (.8).
8/02/13	William Guerrieri	1.30	Review and revise plan.
8/03/13	Andrea Weintraub	3.30	Draft disclosure statement section re events during these chapter 11 cases (2.1); review and revise disclosure statement (1.2).
8/03/13	Ryan Dattilo	1.40	Revise disclosure statement.
8/03/13	Ross M Kwasteniet	1.60	Analyze open issues re plan (.8); prepare for and participate in update call with company and Lazard re same (.8).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/03/13	Jonathan S Henes, P.C.	1.10	Prepare for and participate on call with Lazard re plan issues (.7); telephone conferences with M. Hansen re plan issues (.4).
8/03/13	William Guerrieri	.90	Review and revise plan and disclosure statement.
8/04/13	Jessica Peet	2.80	Draft disclosure statement motion and exhibits.
8/04/13	Ross M Kwasteniet	2.20	Telephone conference with K&E team re plan issues (.8); follow-up re same (1.4).
8/04/13	Jonathan S Henes, P.C.	2.70	Participate in internal call re open plan issues (.8); review and revise disclosure Statement (1.9).
8/04/13	William Guerrieri	1.40	Review and revise plan and disclosure statement.
8/05/13	Jessica Peet	1.20	Draft and revise disclosure statement motion (.8); correspond with working group re same (.4).
8/05/13	Andrea Weintraub	5.60	Draft and revise disclosure statement (3.3); discuss disclosure statement with R. Dattilo (.2) review and revise disclosure statement (2.1).
8/05/13	Jason Gott	.60	Revise plan re comments from credit facility agent's counsel.
8/05/13	Ryan Dattilo	4.20	Draft and revise disclosure statement executive summary and Apax investigation section (1.4); correspond with A. Weintraub re same (.2); review and revise disclosure statement (2.3); office conference with A. Weintraub re same (.3).
8/05/13	Jonathan S Henes, P.C.	1.50	Telephone conferences with M. Hansen re MIP, open issues and cash collateral (.8); review open plan issues (.7).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/05/13	Jacob Goldfinger	2.50	Search and organize precedent re plans, disclosure statements and solicitation procedures.
8/05/13	Laura Saal	1.10	Review dockets and retrieve solicitation orders re use of CD-ROM to distribute solicitation materials.
8/05/13	Laura Saal	1.40	Retrieve orders approving solicitation procedures and forward same to J. Peet.
8/05/13	Melissa Koss	2.30	Review and comment on disclosure statement motion (1.9); correspond with J. Peet re same (.4).
8/05/13	William Guerrieri	2.70	Review and revise plan (1.5); correspond with J. Gott re same (.8); telephone conference with C. Marcus re same (.4).
8/06/13	Christopher T Greco	6.90	Office conference with K&E team re disclosure statement preparation and related research tasks (.7); office conference with J. Henes and others re strategy and tactics and next steps re plan and disclosure statement (.8); review presentation for update meeting and follow up re same (.6); correspond re intercreditor agreements and waterfall analysis (.8); review and revise disclosure statement (1.6) review research re disputed assets (2.4).
8/06/13	Christopher Marcus, P.C.	2.50	Conference with K&E team re case strategy issues (.5); office conference with K&E team re plan (1.0); review and analyze issues re plan (1.0).
8/06/13	Neil E Walther	.80	Telephone conference with K&E team re plan, case strategy.
8/06/13	Andrea Weintraub	3.10	Review and revise disclosure statement re releases and injunctions (.6); review and revise same re management incentive plan (.6); draft disclosure statement sections re unencumbered assets (1.1); review and revise generally (.8).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/06/13	Alexandra Schwarzman	.90	Telephone conference with K&E team re plan status.
8/06/13	Ryan Dattilo	4.80	Review precedent on disclosure statement risk factors (.8); revise disclosure statement (1.4); correspond with A. Weintraub re same (.2); office conference with C. Greco and A. Weintraub re disclosure statement (.4); revise tax and securities section of disclosure statement (.4); correspond with K&E team re same (.3); further revision to disclosure statement re unencumbered assets (1.1); office conference with A. Weintraub re same (.2).
8/06/13	Ross M Kwasteniet	6.90	Prepare for internal strategy meeting re various plan issues (2.7); draft presentation re potential trust structure for plan (3.1); participate in internal strategy meeting and follow-up re same (1.1).
8/06/13	Melissa Koss	1.00	Review and comment on disclosure statement motion (.8); correspond with J. Peet re same (.2).
8/07/13	Christopher T Greco	7.60	Telephone conference with T. Davis and others re disclosure statement and tax section (.6); review and revise disclosure statement and provide comments re same (1.6); correspond with A. Weintraub and R. Dattilo re same (.4); call with D. Curtiss re securities section of disclosure statement (.4); analyze issues re plan solicitation (2.1); correspond with M. Koss re same (.3); review disclosure statement section on intercompany claims (.7); analyze disputed asset descriptions in disclosure statement (.8); correspond re plan issues (.7).
8/07/13	Christopher Marcus, P.C.	2.00	Review and revise draft disclosure statement.
8/07/13	Jessica Peet	2.20	Revise disclosure statement motion and exhibits (1.5); correspond with working group re same (.7).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/07/13	Andrea Weintraub	6.30	Research section 510(c) equitable subordination issues and subordination within a class (1.1); office conference with C. Greco and R. Dattilo re disclosure statement (.4); review and revise disclosure statement (4.8).
8/07/13	Jason Gott	5.20	Research re claims against co-debtors (1.1); revise memorandum re same (3.8); correspond with W. Guerrieri, N. Walther re same (.3).
8/07/13	Alexandra Schwarzman	1.60	Research re value allocation methodologies (1.2); draft memorandum re same (.4).
8/07/13	Ryan Dattilo	2.90	Review and revise disclosure statement (1.8); correspond with A. Weintraub re same (.2); review comments from C. Greco (.3); further revision to disclosure statement re comments from C. Greco (.6).
8/07/13	Ross M Kwasteniet	1.60	Review plan and disclosure statement and comment on same.
8/07/13	Jacob Goldfinger	2.00	Search and organize precedent re plan, disclosure statement and solicitation procedures.
8/07/13	Melissa Koss	1.40	Telephone conference with Donlin Recano re solicitation process (.7); follow up correspondence re same (.4); review and analyze revised plan re same (.3).
8/07/13	William Guerrieri	7.20	Research and analyze case law and precedent re enterprise value and liens and summarize same (1.2); review and revise plan and disclosure statement and disclosure statement motion (1.7); correspond with K&E team re same (1.3); telephone conference with Donlin re solicitation issues (.4); summarize open issues re plan (1.1); telephone conferences with K&E team and creditor advisors re same (1.5).
8/07/13	James H M Sprayregen, P.C.	.40	Attention to strategy and tactics re plan and disclosure statement.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/08/13	Christopher T Greco	4.20	Correspond with A. Weintraub re disclosure statement draft (.3); review and revise disclosure statement sections (2.3); correspond re securities and tax sections (.3); review research re copyrights and committee theory (1.3).
8/08/13	Christopher Marcus, P.C.	3.00	Telephone conference with lenders re plan (1.0); review and respond to correspondence re authors (.3); review and revise plan (1.7).
8/08/13	Joel A Peters-Fransen	6.50	Review plan and revise tax discussion in draft disclosure statement based on same (5.7); correspond with T. Davis re same (.8).
8/08/13	Jessica Peet	.60	Telephone conference re solicitation (.3); correspond re disclosure statement motion and exhibits (.3).
8/08/13	Jason Gott	6.30	Analyze second lien intercreditor agreement re turn over provisions (.4); correspond with W. Guerrieri re same (.3); telephone conference with K&E team re avoidance issues re copyrights (.5); research case law re same (1.8); revise memorandum re same (.8); research case law re lien preservation, priority issues (1.6); revise memorandum re same (.9).
8/08/13	Ryan Dattilo	2.50	Review and revise disclosure statement (1.2); correspond with C. Greco re same (.2); telephone conference with committee re open plan issues including copyrights and other disputed assets (.8); correspond with J. Peters-Fransen re securities section of disclosure statement (.3).
8/08/13	Erik Hepler	1.40	Review and revise draft disclosure statement.
8/08/13	Ross M Kwasteniet	5.50	Negotiations re plan (2.3); review and revise plan (1.4); review and respond to correspondence re plan and timing issues (1.8).
8/08/13	Jonathan S Henes, P.C.	1.00	Telephone conference with lenders re plan.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/08/13	Jacob Goldfinger	1.80	Search and organize precedent re plan, disclosure statement and solicitation procedures.
8/08/13	Melissa Koss	3.20	Review and comment on disclosure statement motion and solicitation materials (1.2); telephone conference with Donlin Recano re solicitation process (.8); follow up correspondence with J. Song re same (.6); review and analyze revised plan re same (.6).
8/08/13	William Guerrieri	5.80	Research and analyze case law and precedent re certain plan provisions (.2); review and revise plan and disclosure statement and disclosure statement motion (1.7); correspond with K&E team re same (.3); telephone conference with Donlin re solicitation issues (1.0); summarize open issues re plan (1.1); telephone conferences with K&E team and creditor advisors re same (1.5).
8/08/13	James H M Sprayregen, P.C.	.40	Attention to strategy and tactics re plan and disclosure statement.
8/09/13	Christopher T Greco	1.90	Correspond with K&E team re revised plan and updates to disclosure statement re same (.4); review revised plan blackline (.6); correspond with J. Schmaltz re NOL issue re plan (.2); review Adelphia issue re plan distributions (.7).
8/09/13	Christopher Marcus, P.C.	2.10	Review and revise plan (1.1); telephone conference with K&E team re plan strategy (1.0).
8/09/13	Jessica Peet	.90	Review precedent re master ballot and beneficial holder ballot (.5); draft and revise same (.1); correspond re same (.3).
8/09/13	Jessica Peet	3.40	Revise and finalize deck re releases (2.7); correspond with working group re same (.7).
8/09/13	Jason Gott	.80	Correspondence re copyright issues (.2); revise joint plan (.6).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/09/13	Robert Enayati	2.30	Prepare chart re intercreditor issues.
8/09/13	Ryan Dattilo	1.20	Research Adelpia and disgorgement precedent (.8); draft summary of same (.3); correspond with K&E team re same (.1).
8/09/13	Ross M Kwasteniet	2.10	Telephone conferences and correspondence re draft plan.
8/09/13	Jonathan S Henes, P.C.	3.30	Review and revise plan (1.1); telephone conferences with K&E team re plan strategy (1.8); telephone conferences with creditor advisors re same (.4).
8/09/13	Melissa Koss	5.30	Review and revise disclosure statement motion and solicitation materials (4.1); review and analyze revised plan re same (.8); correspond with J. Song at Donlin Recano re same (.4).
8/09/13	William Guerrieri	4.60	Research and analyze case law and precedent re certain plan provisions (.2); review and revise plan and disclosure statement and disclosure statement motion (1.7); correspond with K&E team re same (.3); telephone conference with Donlin re solicitation issues (.8); summarize open issues re plan (1.1); telephone conferences with Lazard and creditor advisors re same (.5).
8/09/13	James H M Sprayregen, P.C.	.60	Attention to strategy and tactics re plan and disclosure statement.
8/10/13	Christopher T Greco	.90	Correspond with M. Koss and R. Dattilo re disclosure statement updates and edits (.4); review draft disclosure statement motion (.5).
8/10/13	Jessica Peet	4.30	Review and revise disclosure statement motion, order, and solicitation materials (3.1); correspond with working group re same (1.2).
8/10/13	Ryan Dattilo	2.70	Revise disclosure statement (2.4); correspond with C. Greco and A. Weintraub re same (.3).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/10/13	Melissa Koss	2.40	Review and revise disclosure statement motion and solicitation materials.
8/11/13	Christopher T Greco	.40	Review DPW comments to plan.
8/11/13	Jason Gott	.40	Analyze comments to plan from Milbank.
8/11/13	Ryan Dattilo	2.10	Revise disclosure statement (1.8); correspond with C. Greco and A. Weintraub re same (.3).
8/11/13	William Guerrieri	.40	Telephone conference with J. Henes, C. Marcus, and R. Kwasteniet re plan and case strategy issues.
8/12/13	Christopher T Greco	4.10	Conference with R. Kwasteniet re open issues re plan, disclosure statement and other research items surrounding same (.8); follow up with M. Koss, R. Dattilo and A. Weintraub re same (.6); analyze open issues re disclosure statement and review same in preparation for Aug 16 filing (2.4); correspond with L. Doyle re questions (.3).
8/12/13	Christopher Marcus, P.C.	2.60	Review and analyze plan issues (.6); review plan comments and internal telephone conference re same (2.0).
8/12/13	Jessica Peet	2.20	Prepare for and attend telephone conference with voting and claims agent re solicitation materials (1.6); correspond re same (.6).
8/12/13	Andrea Weintraub	.90	Discuss equitable subordination issues with M. Koss (.2); research equitable subordination issues including subordination of a set of claims general guiding practice principals, etc. (.4); summarize re same (.3).
8/12/13	Jonathan S Henes, P.C.	4.00	Review and revise plan (1.8); telephone conferences with K&E team re plan strategy (.8); telephone conferences with creditor advisors re same (1.4).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/12/13	Melissa Koss	1.20	Telephone conference with Donlin Recano re solicitation issues (.8); follow up with J Peet re same (.4).
8/12/13	Melissa Koss	2.20	Research re equitable claim subordination (1.8); correspond with A. Weintraub re same (.4).
8/12/13	William Guerrieri	3.60	Research and analyze case law and precedent re certain plan provisions (.2); review and revise plan and disclosure statement and disclosure statement motion (.7); correspond with K&E team re same (.3); telephone conference with Donlin re solicitation issues (.8); summarize open issues re plan (1.1); telephone conferences with Lazard and creditor advisors re same (.5).
8/12/13	James H M Sprayregen, P.C.	.70	Correspond with J. Henes re case various strategy issues.
8/13/13	Christopher T Greco	1.40	Review plan comments and issues (.6); analyze related issues re disclosure statement (.4); correspond re creditor meeting re plan and next steps (.4).
8/13/13	Christopher Marcus, P.C.	6.00	Conferences with lenders re plan and review and revision of plan and disclosure statement.
8/13/13	Jessica Peet	1.40	Review and revise disclosure statement motion (.8); correspond with working group re same (.6).
8/13/13	Andrea Weintraub	1.30	Review and revise disclosure statement (1.1); Discuss disclosure statement open items with R. Dattilo (.2).
8/13/13	Robert Enayati	2.10	Multiple calls and correspondence re control agreement.
8/13/13	Ryan Dattilo	1.10	Revise disclosure statement (.9); correspond with A. Weintraub re same (.2).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/13/13	Ross M Kwasteniet	4.90	Prepare for and participate in meeting with first lien advisors re plan and disclosure statement issues and next steps (2.8); prepare for and participate in meeting with first lien lenders and management re plan issues (2.1).
8/13/13	Jonathan S Henes, P.C.	9.30	Conferences with first lien lenders regarding negotiations of plan (5.4); office conference with D. Kurtz and M. Hanson re MIP negotiations and plan issues (.4); telephone conference with R. Feintuch re update on plan discussions and his upcoming call with Houlihan and first liens (.3); telephone conference with Davis Polk re cash collateral order and plan negotiations (.4); telephone conference with A. Silfen re plan process and discovery (.2); office conference with R. Kwasteniet re strategy for plan negotiations (.8); conference with P. Pantaleo re plan process (.3); review MIP proposal (.9); correspond with S. Price re MIP proposal (.6).
8/13/13	Melissa Koss	1.40	Review and comment on disclosure statement (.8); correspond with A. Weintraub re same (.3); correspond with Donlin Recano re disclosure statement scheduling issues (.3).
8/13/13	William Guerrieri	6.30	Research and analyze case law and precedent re certain plan provisions (2.2); review and revise plan and disclosure statement (1.2); correspond with K&E team re same (.3); summarize open issues re plan (2.1); telephone conferences and office conferences with C. Marcus and creditor advisors re same (.5).
8/13/13	James H M Sprayregen, P.C.	.60	Correspond with J. Henes re case various strategy issues.
8/14/13	Christopher Marcus, P.C.	7.60	Review and revise disclosure statement (1.4); review plan and correspondences re same (2.2); update telephone conference with company re plan and other issues (.5); conference with lenders and review and revisions of plan (3.5).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/14/13	Jessica Peet	.80	Revise disclosure statement motion and solicitation materials (.5); correspond with working group re same (.3).
8/14/13	Andrea Weintraub	.20	Review and revise disclosure statement.
8/14/13	Erik Hepler	1.80	Review and comment on disclosure statement for collateral issues.
8/14/13	Ross M Kwasteniet	1.80	Conference with advisors to first lien lenders and JPM re plan issues and cash collateral issues.
8/14/13	Ross M Kwasteniet	1.00	Office conference re case status and strategies.
8/14/13	Jacob Goldfinger	1.00	Search and organize precedent re disclosure statement and solicitation materials.
8/14/13	William Guerrieri	6.70	Review and revise plan and disclosure statement (2.2); correspond with K&E team re same (1.3); summarize open issues re plan (2.1); telephone conferences and office conferences with C. Marcus and creditor advisors re same (1.1).
8/15/13	Christopher Marcus, P.C.	8.50	Telephone conference re treatment of subordinated notes and emails re same (.5); review and revise plan and disclosure statement (8.0).
8/15/13	Jessica Peet	1.30	Revise disclosure statement motion and solicitation materials (.8); correspond re same (.5).
8/15/13	Jessica Peet	5.50	Review and revise disclosure statement and various documents re August 15 hearing.
8/15/13	Andrea Weintraub	8.90	Review and revise disclosure statement (8.1); telephone conference with DPW and Milbank re disclosure statement and motion (.3); telephone conference with lenders and K&E re disclosure statement (.5).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/15/13	Christian O Nagler	.80	Review debt documents re treatment on subordination (.5); telephone conference and correspondence re same (.3).
8/15/13	Jacob Goldfinger	3.70	Search precedent re plan drafting (1.5); assist in preparation of plan, disclosure statement and solicitation procedures motion (2.2).
8/15/13	Beth Friedman	.40	Correspond with C. Greco re preparation re filing of plan and disclosure statement and review re same.
8/15/13	Melissa Koss	2.40	Review and revise disclosure statement motion per lender comments (1.8); telephone conferences with lenders re same (.6).
8/15/13	William Guerrieri	7.90	Review and revise plan and disclosure statement (2.9); correspond with K&E team re same (1.9); summarize open issues re plan (1.1); telephone conferences with C. Marcus and creditor advisors re same (2.0).
8/15/13	James H M Sprayregen, P.C.	.90	Telephone conference with J. Henes, others re plan and case issues.
8/16/13	Christopher T Greco	7.60	Review and revise disclosure statement and disclosure statement motion in preparation for evening filing of same (5.5); correspond with K&E working group re status of documents and preparations for filing (2.1).
8/16/13	Jessica Peet	14.30	Review and revise disclosure statement motion and solicitation materials in preparation for filing (7.4); attend and take minutes during telephonic board meeting re plan and DS filing, among other issues (2.4); complete various tasks in preparation for filing of plan and disclosure statement (3.3); review and respond to correspondence re same (1.2).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/16/13	Andrea Weintraub	14.40	Telephone conference re disclosure statement with Milbank and DPW and K&E (.6); review and revise disclosure statement per plan updates (1.7); review DPW comments to disclosure statement (1.4); revise disclosure statement per DPW comments (1.1); review Milbank comments (1.8); revise per Milbank comments (1.2); correspond with Milbank re comments (.2); correspond with DPW re comments (.2); telephone conference with J. Henes, C. Marcus, and W. Guerrieri re plan (.9); telephonic board meeting call re restructuring update re plan and disclosure statement (1.7); prepare disclosure statement for filing (3.4); correspond with company re filing (.2).
8/16/13	Jason Gott	1.80	Review, analyze comments from Davis Polk, Milbank re plan (.6); telephone conference with K&E team re same (1.0); revise plan (.2).
8/16/13	Erik Hepler	.30	Review and analyze characteristics of PIK debt with Weintraub.
8/16/13	Ross M Kwasteniet	2.40	Review correspondence and drafts of plan and disclosure statement (1.6); telephone conferences re same (.8).
8/16/13	Jonathan S Henes, P.C.	13.40	Telephone conferences with W. Guerrieri and C. Marcus re plan (1.8); telephone conferences with Milbank re plan (.8); telephone conferences re plan issues (2.8); review and analyze plan issues (3.7); prepare for and participate in board call (3.5); participate in executive session re plan (.8).
8/16/13	Jacob Goldfinger	5.50	Assist in preparation of plan, disclosure statement and solicitation procedures motion (3.2); prepare same for filing and coordinate service (2.3).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/16/13	Melissa Koss	6.30	Review and revise disclosure statement motion per lender and committee comments (2.8); telephone conference with lenders re same (.8); review comments to disclosure statement (.8); telephone conference with K&E team and Milbank re revisions to same (.4); correspond with A. Weintraub re revisions to disclosure statement (.8); coordinate filing of disclosure statement and disclosure statement motion (.7).
8/16/13	William Guerrieri	5.30	Review and revise plan and disclosure statement (1.9); correspond with K&E team re same (1.3); summarize open issues re plan (1.3); telephone conference with C. Marcus re same (.8).
8/17/13	Christopher T Greco	.40	Follow up re filing of plan and disclosure statement and distribute filed documents to client.
8/18/13	Christopher T Greco	.60	Review redlines of plan and DS and correspond re same.
8/18/13	Jessica Peet	.60	Review and revise board notes.
8/19/13	Christopher T Greco	.60	Correspond with C. Marcus re potential plan and DS edits following filing.
8/19/13	Christopher Marcus, P.C.	2.20	Telephone conference re work in process summary (.5); telephone conference with J. Henes and R. Kwasteniet re status (.3); office conference with K&E team re plan (.6); review and analyze lender plan comments and telephone conference with J. Henes re same (.8).
8/19/13	Jonathan S Henes, P.C.	1.40	Review and analyze issues re filed plan and ongoing strategy.

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/19/13	Jonathan S Henes, P.C.	3.00	Telephone conference with M. Hansen, D. Kurtz and B. Kosturos re update (1.2); telephone conferences with J. Sprayregen re same (.7); telephone conference with C Marcus re hearing (.5); telephone conference with A. Silfen re same (.2); telephone conference with P. Pantaleo re same (.2); telephone conference with C. Greco re hearing (.2).
8/19/13	Melissa Koss	.60	Coordinate service of disclosure statement hearing with Donlin Recano (.3); correspond with Donlin Recano re same (.3).
8/19/13	William Guerrieri	2.10	Telephone conference with working group re status of plan and disclosure statement (.7); review and revise plan and disclosure statement (1.4).
8/20/13	Christopher T Greco	1.40	Attention to timeline and work plan project and participate in same (.8); correspond with A&M, Lazard and Cengage re same (.6).
8/20/13	Christopher Marcus, P.C.	3.80	Telephone conference with M. Schindermann re plan and copyrights (1.5); telephone conference with M. Shinderman re plan (1.0); correspond with J. Henes and R. Kwasteniet re plan (1.3).
8/20/13	Andrea Weintraub	3.30	Research indemnification and consent provisions in plan precedent (2.1); summarize re same (1.2).
8/20/13	Ryan Dattilo	1.50	Review indemnification precedent (1); draft chart re same (.3); correspond with A. Weintraub re same (.2).
8/20/13	Ross M Kwasteniet	2.60	Negotiations and correspondence re plan.

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/20/13	Jonathan S Henes, P.C.	5.20	Telephone conference with E. Zinterhoffer re plan issues (.4); telephone conference with T. Lane re same (.4); telephone conference with C. Stahl re same (.4); telephone conference with Mark Kovner re case background (.4); telephone conference with J. Sprayregen re case issues (.4); telephone conferences with C. Marcus re plan (.8); review outline for plan timeline and issues (2.4).
8/20/13	Laura Saal	1.40	Retrieve chapter 11 plans from requested cases and forward same to A. Weintraub.
8/20/13	Melissa Koss	1.60	Review plan provisions re consent and indemnification (.9); draft summary re same (.7).
8/20/13	James H M Sprayregen, P.C.	1.30	Telephone conferences with J. Henes re plan issues (.7); review and respond to correspondence re same (.6).
8/21/13	Christopher T Greco	.90	Telephone conference with A&M, Lazard and Cengage re work streams and project list (.7); correspond with M. Koss re same (.2).
8/21/13	Christopher Marcus, P.C.	2.50	Review and analyze issues re plan strategy (1.0); telephone conference with Company re status (.8); telephone conference with J. Henes and R. Kwasteniet re plan (.7).
8/21/13	Jessica Peet	1.10	Revise plan supplement summary (.3); correspond with working group re same (.2); telephone conference with G. Suttman re follow up questions (.2); correspond with working group re same (.4).
8/21/13	Ryan Dattilo	1.30	Draft plan and disclosure statement next steps presentation for management (1.1); correspond with A. Weintraub re same (.2).
8/21/13	Ross M Kwasteniet	3.40	Review and comment on plan and disclosure statement (1.5); telephone conferences and correspondence re same (1.9).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/21/13	Jonathan S Henes, P.C.	7.70	Telephone conferences with M. Hansen re plan and case strategy (.4); telephone conference with D. Kurtz re plan and case strategy (.4); telephone conference with J. Sprayregen re same (.4); telephone conference with M. Hansen, R. Feintuch, D. Kurtz, B. Kosturos and C. Marcus re same (.4); telephone conference with H. Cherniak re same (.2); telephone conference with C. Marcus and R. Kwasteniet re same (.7); telephone conference with P. Pantaleo re same (.3); review and analyze issues re company (.6); review and respond to correspondence re same (1.3); review and analyze plan issues (1.7); review and revise plan (1.3).
8/21/13	Beth Friedman	.80	Review and comment re disclosure statement notice.
8/21/13	Melissa Koss	.70	Correspond with W. Guerrieri re cover letter to disclosure statement hearing notice (.3); correspond with Donlin Recano re service of same (.4).
8/21/13	James H M Sprayregen, P.C.	1.20	Telephone conferences and correspondence with K&E team re plan and case update.
8/22/13	Christopher Marcus, P.C.	7.50	Telephone conference with Milbank re plan (2.4); follow-up with J. Henes and R. Kwasteniet (1.6); telephone conference with J. Henes re plan and case strategy (.4); telephone conference with company and Lazard re status (1.1). review and revise and analyze issues re plan (2.0).
8/22/13	Andrea Weintraub	1.90	Draft plan update deck for presentation to the Company (1.2); compile list of board members at each entity (.7).
8/22/13	Ryan Dattilo	1.50	Review and revise plan and disclosure statement next steps presentation for management (1.2); office conference with A. Weintraub re same (.3).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/22/13	Ross M Kwasteniet	2.70	Telephone conferences and correspondence re plan and disclosure statement issues and next steps.
8/22/13	Jonathan S Henes, P.C.	7.00	Telephone conferences with C. Marcus, D. Dunne and M. Shinderman re plan and case developments (2.6); telephone conference with first lien group (.8); telephone conference s with M. Hansen re same (.4); review and analyze lender plan comments (2.1); telephone conference with C. Marcus re same (.4); telephone conference with C. Greco re same (.3); telephone conference with P. Pantaleo re same (.4).
8/22/13	Jacob Goldfinger	.30	Prepare disclosure statement hearing notice for filing and coordinate service.
8/22/13	Beth Friedman	1.50	Review issues re balloting and claims with respect to solicitation (.8); review disclosure statement hearing notice and prepare for filing and service (.7).
8/22/13	Melissa Koss	.80	Finalize disclosure statement hearing notice and coordinate filing of same (.4); coordinate service of same (.4).
8/23/13	Christopher Marcus, P.C.	11.20	Review and revise plan and disclosure statement (3.8); review and analyze correspondence re plan issues (3.2); review research re same (.8) telephone conference with committee re plan and Willkie report (1.0); telephone conferences with Milbank re plan and disclosure statement (1.0); telephone conference with lenders re plan (1.4).
8/23/13	Andrea Weintraub	3.30	Correspond with R. Dattilo re plan scenario deck (.2); draft timing slides for plan update deck (.8); draft NDA (1.3); discuss NDA with M. Koss (.2); review and revise NDA (.8).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/23/13	Jason Gott	3.40	Analyze Hampton Brown, CourseSmart LLC agreements re transfer restrictions (.9); draft summary re same (.6); correspond with W. Guerrieri re same (.5); telephone conference with Arent Fox re open plan issues (.9); correspond with W. Guerrieri re same (.5).
8/23/13	Ryan Dattilo	3.40	Review and revise plan and disclosure statement re next steps presentation for management (1.3); office conference with A. Weintraub re same (.3); further revision to same (1.4).; telephone conference with W. Guerrieri re copyright action timing (.2); correspond with C. Marcus re next steps presentation (.2).
8/23/13	Ross M Kwasteniet	2.40	Analysis re open issues re plan and disclosure statement (.8); telephone conferences and correspondence re same (1.6).
8/23/13	Jonathan S Henes, P.C.	7.10	Telephone conferences and follow up with committee re various issues (1.5); telephone conference with first liens re plan issues (1.8); review and revise disclosure statement (1.3); review and analyze valuation issues (.8); review and revise scheduling motion (.8); review and analyze plan confirmation issues (.9).
8/23/13	William Guerrieri	3.70	Telephone conference with Arent Fox re plan update (.5); review and revise plan and disclosure statement (.8); summarize open issues re same (.8); review and respond to correspondence re same (1.6).
8/23/13	William Guerrieri	.70	Analyze valuation issues re Hampton Brown and business operations.
8/23/13	Business Research	.30	Research re updates to credit facility.
8/24/13	Ross M Kwasteniet	2.30	Correspondence re timing and scheduling issues re plan and disclosure statement (1.2); analysis re same (1.1).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/24/13	Jonathan S Henes, P.C.	1.00	Review scheduling motion for plan related litigation (.7); telephone conference with R. Kwasteniet re plan issues (.3).
8/25/13	Christopher T Greco	1.20	Review and analyze revised plan (.6); review and analyze Milbank list of open plan issues (.4); correspond with M. Koss and others re same (.2).
8/25/13	Bradley T Giordano	.40	Correspond with K&E team re plan structure issues (.1); review and analyze analysis re same (.2); review and analyze credit documents re same (.1).
8/25/13	Robert Enayati	7.30	Review and analyze issues re exit financing matters (2.8); review and revise term sheet re same (3.0); correspond with Lazard, K&E team re same (1.5).
8/25/13	Ross M Kwasteniet	2.30	Review plan and disclosure statement and comment on same (1.7); correspondence re same (.6).
8/25/13	Jonathan S Henes, P.C.	3.40	Review cases re plan transaction options (1.3); review and revise plan (1.2); review trust proposal from ad hoc group of first lien lenders (.4); telephone conference with M. Hansen re plan issues (.2); telephone conference with C. Marcus re same (.3).
8/25/13	William Guerrieri	2.60	Review and revise plan and disclosure statement (1.1); telephone conference with K&E team and others re plan structure (.4); review and analyze case law and precedent re plan structure (.6); summarize open plan issues and correspond with K&E team re same (.5).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/26/13	Christopher T Greco	4.10	Telephone conference with K&E team re plan, disclosure statement and next steps (.8); correspond with R. Kwasteniet and others re same (.5); review research memos and list re same (.7); analyze research issues re substantive consolidation and disputed claims (2.1).
8/26/13	Christopher Marcus, P.C.	6.20	Telephone conference with K&E team re case updates (.6); telephone conference with Milbank re plan and disclosure statement (.6); research re trust structure and emails re same (1.5); telephone conference with M. Hansen re same (.5); review/revise plan and telephone conference with W. Guerrieri re same (3.0).
8/26/13	Andrea Weintraub	5.60	Correspond re plan considerations memo with R. Dattilo and M. Koss (.2); research re same (.6); draft summary memorandum re same (1.7); review applicable credit documents for relevant provisions (1.1); draft memorandum section re same (.6); telephone conference re plan and disclosure statement updates (.5); review and revise plan consideration memorandum (.9).
8/26/13	Jason Gott	1.60	Telephone conferences with K&E team re plan revisions and related strategic issues (1.1); telephone conference with Milbank, DPW re plan (.5).
8/26/13	Jason Gott	4.50	Correspond with A&M, company teams re secured claims (.8); research re substantive consolidation (1.9); draft memorandum, factual analysis re same (1.8).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/26/13	Ryan Dattilo	5.90	Office conference with K&E team re plan considerations issue (.4); office conference with M. Koss and A. Weintraub re same (.4); begin research ability re same (1.8); draft summary of same (.7); correspond with A. Weintraub re same (.3); review and comment on memorandum (1.3); office conference with C. Marcus and A. Weintraub re disclosure statement issues (.5); review substantive consolidation precedent (.5).
8/26/13	Erik Hepler	1.30	Review first lien intercreditor agreement re rights of lenders and bondholders regarding credit bidding.
8/26/13	Ross M Kwasteniet	1.10	Telephone conferences with K&E team re confirmation timing and process.
8/26/13	Ross M Kwasteniet	1.90	Prepare for and participate in telephone conference with Milbank re plan and disclosure statement issues (1.5); follow-up re same (.4).
8/26/13	Ross M Kwasteniet	2.20	Review and revise plan and disclosure statement.
8/26/13	Jonathan S Henes, P.C.	7.40	Telephone conference with K&E team re case updates (.8); telephone conference with Milbank re plan and disclosure statement (.6); research re trust structure and emails re same (1.5); telephone conference with M. Hansen re same (.5); review and analyze open issues re plan and scheduling (1.8); review and respond to correspondence re same (2.2) MOVE TO #16
8/26/13	Melissa Koss	.70	Review and analyze revised plan.
8/26/13	Melissa Koss	3.70	Office conference with C. Marcus, R. Dattilo and A. Weintraub re plan considerations (.6); research case law re same (2.1); follow up with R. Dattilo and A. Weintraub re same (.6); review and comment on memorandum re same (.4).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/26/13	William Guerrieri	6.60	Review and revise plan and disclosure statement (2.1); telephone conference with K&E team and others re plan structure (.9); review and analyze case law and precedent re plan structure (.6); summarize open plan issues and correspond with K&E team re same (1.5); analyze issues re trust and structuring (1.5).
8/26/13	James H M Sprayregen, P.C.	.40	Telephone conference with J. Henes re plan issues and case update.
8/27/13	Christopher T Greco	1.00	Correspond re research re substantive consolidation and memorandum re same (.6); analyze substantive consolidation issues (.4).
8/27/13	Christopher Marcus, P.C.	3.30	Telephone conferences with Milbank re plan and disclosure statement (1.8); analyze issues re disclosure statement (1.5).
8/27/13	Andrea Weintraub	4.10	Office conference with R. Dattilo and M. Koss to discuss outstanding items (.2); office conferences with C. Marcus re comments to plan considerations memorandum (.5); review and revise same (2.6); telephone conference with first lien lenders re plan (.8).
8/27/13	Jason Gott	.60	Revise projected timeline re plan confirmation.
8/27/13	Jason Gott	1.00	Research re substantive consolidation (.2); draft summary analysis of relevant factors re same (.7); telephone conference with R. Dattilo re same (.1).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/27/13	Ryan Dattilo	6.00	Office conference with C. Marcus, A. Weintraub and M. Koss re plan considerations memorandum (.6); further revision to same (1.1); correspond with A. Weintraub re same (.2); research and analyze substantive consolidation issues (2.3); telephone conference with J. Gott re same (.2); revise memorandum re same (.3); additional research re partial substantive consolidation settlements (1.3).
8/27/13	Ross M Kwasteniet	3.10	Coordinate with Milbank re timing and agenda for lender call (1.2); review and comment on latest draft of plan (1.1); negotiations re same (.8).
8/27/13	Ross M Kwasteniet	1.60	Prepare for telephone conference with committee counsel re various plan issues (1.2); participate in telephone conference with committee counsel re same (.4).
8/27/13	Jonathan S Henes, P.C.	7.20	Review and analyze plan issues (2.1); telephone conferences with K&E team and creditor advisors re same and plan schedule (1.8); review and respond to correspondence re same (1.1); telephone conferences with company, K&E team re strategy issues (2.2).
8/27/13	Melissa Koss	1.20	Telephone conference with Donlin Recano re solicitation process and outstanding issues re same (.8); review and comment on call center Q&A for disclosure statement hearing (.4).
8/27/13	William Guerrieri	4.40	Review and revise plan and disclosure statement (1.1); telephone conference with K&E team and others re plan structure (1.9); review and analyze case law and precedent re plan structure (.2); summarize open plan issues and correspond with K&E team re same (.5); analyze issues re trust and structuring (.7).
8/27/13	James H M Sprayregen, P.C.	.60	Correspond with J. Henes re plan issues and various scheduling issues.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/28/13	Christopher T Greco	1.40	Review strawman schedule re potential dates and plan timeline (.6); conference with K&E team re updates to plan and disclosure statement and next steps (.8).
8/28/13	Christopher Marcus, P.C.	5.60	Telephone conferences with Milbank re plan (1.0); review memorandum re plan structure issues (.8); analyze issues re plan and disclosure statement and emails re same (1.2); telephone conference with Milbank re plan and litigation (1.0); internal update re scheduling (.4); review plan changes (1.2).
8/28/13	Andrea Weintraub	2.10	Review and revise plan considerations memorandum.
8/28/13	Jason Gott	1.40	Analyze materials re unencumbered subsidiary interests (.4); telephone conference with company Lazard, K&E teams re same (1.0).
8/28/13	Ryan Dattilo	2.90	Further review and revision to plan considerations memorandum (.7); correspond with A. Weintraub re same (.2); office conference with C. Greco, M. Koss and A. Weintraub re open workstreams (.5); research re substantive consolidation and stipulated asset allocation (.9); review recent case law precedent (.4); revise memorandum re same (.2).
8/28/13	Ross M Kwasteniet	3.40	Negotiations and telephone conferences re plan and disclosure statement issues (2.8); review and analyze open issues re plan (.6).
8/28/13	Jonathan S Henes, P.C.	5.60	Review and analyze plan issues (2.1); telephone conferences with K&E team and creditor advisors re same and plan schedule (.3); review and respond to correspondence re same (1.1); telephone conferences with company, K&E team re strategy issues (2.1).
8/28/13	Beth Friedman	.20	Correspond with JW Song at Donlin Recano re solicitation.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/28/13	Melissa Koss	.70	Review committee motion to adjourn disclosure statement hearing.
8/28/13	William Guerrieri	2.00	Review and revise plan and disclosure statement (.4); telephone conference with K&E team and others re plan structure (.4); review and analyze case law and precedent re plan structure (.2); summarize open plan issues and correspond with K&E team re same (.5); analyze issues re trust and structuring (.5).
8/29/13	Christopher T Greco	2.10	Review proposed strawman schedule and committee adjournment request motion re disclosure statement and case timing (.8); analyze issues re schedule and timing (1.3).
8/29/13	Christopher Marcus, P.C.	4.80	Review and revise plan (2.5); telephone conference with Milbank re plan (1.0); review committee motion to adjourn disclosure statement hearing (1.3).
8/29/13	Andrea Weintraub	.80	Telephone conference with Lazard and K&E teams re valuation and outstanding plan issues.
8/29/13	Jason Gott	1.20	Telephone conference with K&E, Lazard, A&M teams re disclosure statement open items, strategic issues.
8/29/13	Jeffrey J Zeiger	.30	Analyze and comment on confirmation timeline.
8/29/13	Ross M Kwasteniet	2.00	Prepare for and participate in meeting with Lazard and A&M re plan and disclosure statement issues and process.
8/29/13	Ross M Kwasteniet	4.60	Telephone conferences re plan timing and open issues.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/29/13	Jonathan S Henes, P.C.	6.40	Review and analyze plan issues (2.1); telephone conferences with K&E team and creditor advisors re same and plan schedule (1.1); review and respond to correspondence re same (1.1); telephone conferences with company, K&E team re strategy issues (2.1).
8/29/13	Melissa Koss	2.40	Telephone conferences with Lazard and A&M re revisions to plan and disclosure statement and timing considerations re same (1.7); review and analyze proposed scheduling order dates (.7).
8/29/13	William Guerrieri	3.80	Office conference with Lazard and A&M re valuation and liquidation and other plan considerations (2.0); telephone conference with Milbank re open plan issues (.6); review and revise plan and disclosure statement (1.2).
8/30/13	Christopher T Greco	1.10	Correspond re scheduling order with W. Guerrieri and M. Koss (.4); review timeline project and incorporate new potential timing into same (.7).
8/30/13	Christopher Marcus, P.C.	5.70	Telephone conference with K&E team re plan (.5); telephone conference with Ad Hoc Committee re plan and disclosure statement (2.5); telephone conference with Milbank re plan (.4). review and respond to correspondence re lender issues with plan (.8); review Apax disclosure statement objection (.5); review and analyze disclosure statement comments (1.0).
8/30/13	Andrea Weintraub	3.00	Review proposed global scheduling dates (.4); draft and revise global scheduling order (1.8); review and revise global scheduling order (.4); revise time line circulated to the Company and K&E (.4).
8/30/13	Ryan Dattilo	.90	Review and analyze revised plan (.8); correspond with C. Greco re updates to disclosure statement (.1).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/30/13	Jeffrey J Zeiger	.40	Revise timelines for confirmation and emergence.
8/30/13	Ross M Kwasteniet	4.10	Prepare for and participate in telephone conference with ad hoc lender group re plan, disclosure statement, and process (2.6); follow-up telephone conferences re same (.9); participate in update call with Davis Polk (.6).
8/30/13	Jonathan S Henes, P.C.	7.20	Review and analyze plan issues (2.6); telephone conferences with K&E team and creditor advisors re same and plan schedule (1.7); review and respond to correspondence re same (2.1); telephone conferences with company, K&E team re strategy issues (.8).
8/30/13	William Guerrieri	3.10	Telephone conferences with first lien group, K&E team, and creditor advisors re plan and case issues (1.8); review and revise plan and disclosure statement (1.3).
8/31/13	Christopher T Greco	1.10	Correspond with A. Weintraub re potential updates to disclosure statement based on plan revisions and updates (.6); review revised plan draft blackline (.5).
8/31/13	Christopher Marcus, P.C.	5.60	Attention to plan and disclosure statement and scheduling and emails re same (3.2); and telephone conference with Milbank re same (.8); review and revise various scheduling motions (1.6).
8/31/13	Andrea Weintraub	1.80	Revise disclosure statement per Milbank comments and plan updates.
8/31/13	Ryan Dattilo	3.10	Revise disclosure statement based on comments from first lien group and new trust structure (2.8); correspond with A. Weintraub re same (.3).
8/31/13	Ross M Kwasteniet	3.80	Telephone conferences re plan and disclosure statement issues and process (2.8); review and revise draft confirmation schedule (.8); correspondence re same (.2).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/31/13	William Guerrieri	.20	Correspond with A. Weintraub re plan and disclosure statement.
		886.20	TOTAL HOURS

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

Description of Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
7/02/13	Scanned Images	.13
7/02/13	Scanned Images	.13
7/05/13	Standard Prints	69.03
7/05/13	Standard Prints	152.75
7/11/13	Standard Prints	2.99
7/15/13	Standard Prints	11.18
7/15/13	Jason Gott, Overtime transportation	16.05
7/16/13	Standard Prints	5.33
7/16/13	Jason Gott, Overtime transportation	15.45
7/18/13	Standard Prints	8.58
7/18/13	Standard Prints	14.30
7/19/13	Standard Prints	23.53
7/19/13	Jason Gott, Overtime transportation	21.00
7/22/13	Standard Prints	.39
7/23/13	Standard Prints	9.23
7/25/13	Standard Prints	.26
7/28/13	Ross Kwasteniet, Overtime Meals	25.42
7/28/13	Ross Kwasteniet, Parking, Chicago, IL OT parking	12.00
7/29/13	WEST, Computer Database Research, GOTT,JASON, 7/29/2013	127.95
7/31/13	INTERCALL - Third Party Telephone Charges, R. Kwasteniet	8.95
7/31/13	Standard Prints	14.69
7/31/13	Standard Prints	5.46
7/31/13	Standard Prints	.52
7/31/13	WEST, Computer Database Research, GOTT,JASON, 7/31/2013	21.03
8/01/13	Standard Prints	1.04
8/05/13	Standard Prints	13.39
8/06/13	Standard Prints	.39
8/06/13	Standard Prints	.78
8/06/13	Scanned Images	1.17
8/06/13	SEAMLESS NORTH AMERICA INC, Andrea Weintraub, Overtime Meals 8/6/2013	20.00
8/07/13	Standard Prints	1.82
8/07/13	Jason Gott, Overtime transportation	16.80
8/07/13	Christopher Greco, Overtime transportation	10.00
8/07/13	Christopher Greco, Overtime transportation	40.00
8/07/13	SEAMLESS NORTH AMERICA INC, Andrea Weintraub, Overtime Meals 8/7/2013	20.00
8/07/13	Will Guerrieri, Overtime Meals	17.10
8/08/13	Standard Prints	2.47
8/08/13	Standard Prints	.65
8/08/13	Ross Kwasteniet, Working Meal/K&E Only, Chicago, IL OT meal	23.85
8/08/13	Jason Gott, Overtime transportation	16.40
8/09/13	Standard Prints	15.60
8/09/13	Standard Prints	9.75

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

8/09/13	Jason Gott, Overtime transportation	20.00
8/12/13	Standard Prints	.52
8/12/13	Standard Prints	54.21
8/12/13	Standard Copies or Prints	2.60
8/13/13	Standard Prints	.52
8/13/13	Standard Prints	1.56
8/13/13	Standard Prints	17.68
8/13/13	Color Prints	170.50
8/14/13	Standard Prints	15.86
8/14/13	Standard Prints	1.30
8/15/13	Standard Prints	15.08
8/15/13	SEAMLESS NORTH AMERICA INC, Jacob Goldfinger, Overtime Meals 8/15/2013	20.00
8/16/13	Andrea Weintraub, Overtime Transportation	7.65
8/16/13	SEAMLESS NORTH AMERICA INC, Jessica Peet, Overtime Meals 8/16/2013	20.00
8/16/13	SEAMLESS NORTH AMERICA INC, Andrea Weintraub, Overtime Meals 8/16/2013	20.00
8/17/13	Andrea Weintraub, Overtime Transportation	7.38
8/19/13	Standard Prints	3.77
8/19/13	Standard Prints	.52
8/19/13	Standard Prints	10.40
8/19/13	Standard Prints	8.19
8/19/13	Standard Prints	62.66
8/19/13	Color Prints	8.80
8/19/13	Color Prints	1.65
8/19/13	Color Prints	17.60
8/19/13	Color Prints	4.95
8/19/13	Color Prints	20.90
8/20/13	Standard Prints	4.68
8/20/13	Standard Prints	7.41
8/20/13	Standard Prints	.39
8/20/13	Color Prints	.55
8/21/13	Standard Prints	4.81
8/21/13	Standard Prints	1.43
8/22/13	Standard Prints	1.43
8/25/13	Secretarial Overtime, Kerri Ann Pia-Hernandez	15.25
8/26/13	Standard Prints	1.95
8/26/13	Standard Prints	51.74
8/26/13	Ross Kwasteniet, Overtime Meal	9.93
8/27/13	Standard Prints	.39
8/27/13	Standard Prints	1.69
8/27/13	Standard Prints	29.90
8/28/13	Standard Prints	22.88
8/28/13	Standard Prints	7.28
8/31/13	INTERCALL - Third Party Telephone Charges, W. Guerrieri	63.58

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

TOTAL EXPENSES

\$ 1,517.15

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

September 20, 2013

Cengage Learning, Inc.
200 First Stamford Place
Fourth Floor
Stamford, CT 06902

Attention: Dean Durbin, CFO

Invoice Number: 4152750
Client Matter: 15222-17

In the matter of Employee Issues

For legal services rendered through August 31, 2013 (see attached Description of Legal Services for detail)	\$ 170,312.50
For expenses incurred through August 31, 2013 (see attached Description of Expenses for detail)	<u>\$ 2,014.58</u>
Total legal services rendered and expenses incurred	\$ 172,327.08

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

17 - Employee Issues

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Andrew Barton	3.80	745.00	2,831.00
Ryan Dattilo	7.00	630.00	4,410.00
Beth Friedman	1.20	335.00	402.00
Jacob Goldfinger	.80	305.00	244.00
Christopher T Greco	12.10	735.00	8,893.50
William Guerrieri	7.90	715.00	5,648.50
Jonathan S Henes, P.C.	13.70	1,025.00	14,042.50
Alena Jirovska	4.00	450.00	1,800.00
Andrew A Kassof, P.C.	1.00	945.00	945.00
Melissa Koss	65.10	630.00	41,013.00
Ross M Kwasteniet	11.90	840.00	9,996.00
Christopher Marcus, P.C.	6.20	895.00	5,549.00
Scott D Price	38.00	1,095.00	41,610.00
Laura Saal	3.80	285.00	1,083.00
Andrea Weintraub	56.00	495.00	27,720.00
Jeffrey J Zeiger	5.00	825.00	4,125.00
TOTALS	237.50		\$170,312.50

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

17 - Employee Issues

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/02/13	Melissa Koss	4.00	Telephone conferences with company and A&M re strategy re wages (.6); correspond and telephone conference with U.S. Trustee re comments to same (.4); review wages motion re same (.7); review and revise equity trading motion re final comments (.4); coordinate filing with K&E working group (1.9).
7/03/13	Christopher Marcus, P.C.	.50	Telephone conference with K. Carson re employee issues.
7/08/13	Christopher T Greco	.60	Correspond re supplement to wages motion and declaration in support of severance request.
7/08/13	Christopher Marcus, P.C.	1.40	Review correspondence re employee issues (.7); review wages summary and telephone conference re same (.7).
7/08/13	Andrea Weintraub	5.60	Draft wages supplement re non-insider supplemental compensation (1.8); draft declaration re same (.9); draft summary of wages relief for company (.8); research calculation of severance cap under section 503(c)(2)(B) (2.1).
7/08/13	Ross M Kwasteniet	1.20	Telephone conferences re relief granted in employee wages motion and supplemental request re ordinary course employee bonus programs.
7/08/13	Melissa Koss	2.90	Revise summary of relief requested and granted in wages motion (.4); correspond with A. Weintraub re same (.3); correspond with D. Elhers and M. Howe re same (.6); telephone conference with R. Kwasteniet re open employee issues, including severance declaration and non-insider bonus motion (.9); correspond with A. Weintraub re same (.7).
7/08/13	William Guerrieri	2.00	Correspond with K&E team re employee payment issues and research.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

17 - Employee Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/09/13	Andrea Weintraub	6.90	Draft supplemental compensation motion declaration (.8); telephone conference re supplemental compensation programs with A&M, company and K&E (1.2); telephone conference with company re the effect of interim wages order (.7); telephone conference re revised Ed2Go payments with A&M, company and K&E (1.3); research calculation of the severance cap under section 503(c)(2) (1.6); draft severance declaration (1.3).
7/09/13	Laura Saal	1.50	Retrieve pleadings from various dockets re severance and forward same to A. Weintraub.
7/09/13	Melissa Koss	3.80	Telephone conference with K&E team re Stamford relocation (.7); review case law on severance payments to insiders (.7); correspond with A. Weintraub re same (.6); attend follow up call with Company re wages order questions (.6); telephone conference with Company re Ed2Go incentive plan and distributions re same (.4); review and comment on non-insider bonus motion (.8).
7/09/13	Scott D Price	1.00	Discuss management incentive arrangements.
7/09/13	William Guerrieri	1.20	Correspond with M. Koss re employee supplemental compensation.
7/10/13	Christopher Marcus, P.C.	.40	Office conference with K&E team re severance.
7/10/13	Andrea Weintraub	2.10	Review and revise non insider supplemental compensation motion.
7/10/13	Laura Saal	.80	Retrieve hearing transcript re U.S. Trustee comments re severance and forward same to A. Weintraub (.3); review precedent re severance motion/order (.4); telephone conference with A. Weintraub re same (.1).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

17 - Employee Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/10/13	Melissa Koss	1.10	Office conference with A&M and K&E re Stamford relocation (.7); follow up call with Company re same (.2); correspond with T. Fleisher re severance cap calculations (.2).
7/10/13	William Guerrieri	1.50	Correspond with M. Koss re supplemental payments (.7); summarize issues re same (.8).
7/11/13	Andrea Weintraub	6.00	Draft and revise non-insider supplemental compensation declaration (.9); telephone conference with K&E team re relocation issues (1.3); draft lease rejection motion (3.8).
7/11/13	Ross M Kwasteniet	.80	Telephone conferences and correspondence re various employee compensation and benefits issues.
7/11/13	Beth Friedman	1.20	Research precedent re KERP.
7/11/13	Melissa Koss	4.60	Correspond with company re sign-on bonus issues (.4); revise non-insider supplemental compensation motion (4.2).
7/11/13	Scott D Price	.50	Review management incentive program term sheet.
7/11/13	William Guerrieri	1.50	Correspond with M. Koss re employee supplemental compensation payments (.7); summarize issues re same (.8).
7/12/13	Christopher T Greco	.70	Correspond with M. Koss re non-insider supplement to wages motion.
7/12/13	Andrea Weintraub	1.00	Telephone conference with A&M and K&E team re KERP and relocation plan (.6); draft summary re same (.4).
7/12/13	Ryan Dattilo	2.00	Draft summary of information requests for relocation motion (.9); correspond with J. Schmaltz re same (.1); telephone conference with A&M and K&E teams re same (.5); correspond with C. Greco re same (.2); office conference with A. Weintraub re revisions to relocation motion (.3).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

17 - Employee Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/12/13	Ross M Kwasteniet	1.70	Analyze employee compensation issues, including consulting agreement.
7/12/13	Jonathan S Henes, P.C.	.80	Telephone conference with S. Price and M. Hansen re management incentive plan process and compensation consultant's role.
7/12/13	Melissa Koss	1.10	Telephone conference with R. Kwasteniet re entry into consulting agreement (.4); review and revise insider supplemental compensation motion to incorporate sign-on bonuses (.7).
7/12/13	Scott D Price	1.30	Review management incentive program term sheet and discuss management plan.
7/13/13	Ryan Dattilo	2.10	Revise relocation motion (1.9); correspond with A. Weintraub re same (.2).
7/15/13	Christopher T Greco	.70	Review draft of non-insider declaration and supplemental motion.
7/15/13	Christopher Marcus, P.C.	2.10	Review correspondences re severance (.7); telephone conference with Milbank re status (.7); internal status call (.7).
7/15/13	Andrea Weintraub	3.80	Review and revise KERP motion (1.2); research whether certain payments constitute severance subject to section 503(c)(2) (2.6).
7/15/13	Ryan Dattilo	1.90	Correspond with M. Koss re potential KERP employees (.2); correspond with M. Koss and C. Greco re relocation and severance overlap issues (.3); office conference with K&E team re open workstreams, including KERP and severance (.8); revise relocation motion and chart (.4); correspond with A&M re same (.2).
7/15/13	Alena Jirovska	4.00	Review and analyze M. Hansen's employment agreement (1.1); draft summary of the employment agreement (2.9).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

17 - Employee Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/15/13	Melissa Koss	6.80	Correspond and telephone conference with R. Kwasteniet re non-compete agreement and severance implications (.8); correspond with A. Weintraub re research issues re same (.4); correspond with T. Fleisher re same (.3); correspond with Company prepetition payments to employees under employee wage motion (.6); review and revise non-insider supplement compensation motion (2.3); correspond with company and A&M re same (.3); correspond with A. Weintraub re same (.4); correspond with A&M re open severance issues (.6); correspond with R. Kwasteniet and C. Greco re same (1.1).
7/16/13	Christopher T Greco	.30	Office conferences with M. Koss re severance.
7/16/13	Christopher T Greco	2.70	Telephone conference with J. Henes, C. Marcus and R. Kwasteniet re employee work streams, including severance, Stamford relocation and creditors' committee meeting and diligence requests.
7/16/13	Christopher Marcus, P.C.	.80	Telephone conference with company re wages and severance.
7/16/13	Ryan Dattilo	1.00	Correspond re relocation precedent research (.1); review analysis re same (.6); office conference with B. Steadman re same (.3).
7/16/13	Ross M Kwasteniet	2.10	Telephone conference with M. Howe re several employee compensation and benefits issues (.3); analyze issues re entry into consulting agreement with outgoing director of strategy (1.6); internal conferences re same (.2).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

17 - Employee Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/16/13	Melissa Koss	6.00	Review and comment on non-insider supplemental compensation motion (1.4); review precedent re postpetition consulting agreement (2.6); correspond with A. Weintraub re same (.4); correspond with Company re same (.3); correspond with A&M re severance cap calculations (.4); review and analyze same (.6); draft summary correspondence to J. Henes, C. Marcus and R. Kwasteniet re same (.3).
7/17/13	Christopher T Greco	.30	Correspond re wages and severance issues.
7/17/13	Andrea Weintraub	1.70	Draft memorandum re severance and options.
7/17/13	Laura Saal	1.50	Retrieve wage and severance pleadings from the Pilgrim's Pride and Dana dockets re employee issues (.6); create binder re same (.9).
7/17/13	Melissa Koss	4.40	Telephone conferences with company re commission and sales incentive payment issues (.4); follow up correspondence with D. Ehers re same (.4); correspond with Company re comments to non-insider supplemental compensation motion (.6); correspond with Company re supplemental compensation issues (.3); draft memorandum re severance cap issues (2.7).
7/18/13	Melissa Koss	5.60	Revise memorandum re severance cap issues (1.9); correspond with A&M re commission and sales incentive payment issues (.5); correspond with T. Fleisher re comments to non-insider supplemental compensation motion (.3); incorporate comments re same (.6); research re entry into consulting agreement and impact on severance (2.3).
7/19/13	Andrea Weintraub	.70	Telephone conference re non-insider supplemental compensation motion with A&M, K&E team and the Company.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

17 - Employee Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/19/13	Melissa Koss	4.50	Review correspondence from company re comments to non-insider supplemental compensation motion (1.3); revise same per company comments (1.4); telephone conference with company and A&M re comments to same (.8); review and revise severance declaration (.4); correspond with C. Greco re same (.3); review and revise severance cap memo (.3).
7/20/13	Christopher T Greco	.70	Correspond with M. Koss re severance declaration and insider memorandum (.6); review and provide comments to M. Koss re same (.1).
7/20/13	Jeffrey J Zeiger	1.30	Revise D. Durbin declaration re severance.
7/20/13	Melissa Koss	.70	Revise severance declaration per C. Greco comments (.3); correspond with working group re same (.1); correspond with D. Durbin re same (.3).
7/21/13	Ross M Kwasteniet	1.40	Analyze employee compensation issues (1.1); correspondence re same (.3).
7/22/13	Christopher T Greco	.90	Review and revise correspondence to U.S. Trustee re severance re declaration (.6); correspond with M. Koss and R. Kwasteniet re same (.3).
7/22/13	Andrea Weintraub	.70	Telephone conference with A&M, the company and K&E re commission payments.
7/22/13	Andrea Weintraub	.40	Review talking points for independent contractor call.
7/22/13	Andrea Weintraub	.30	Participate in independent contractor call.
7/22/13	Jeffrey J Zeiger	2.70	Draft direct examination outline for D. Durbin on severance and wages issues.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

17 - Employee Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/22/13	Melissa Koss	5.70	Review and revise severance declaration per A&M comments (.3); telephone conference with T. Fleisher re same (.3); revise severance declaration per D. Durbin comments (1.4); telephone conference with D. Durbin re same (.4); telephone conference with independent contractors and company re status of relief requested in wages motion (.4); correspond with A&M and Company re severance issues and communications to employees re same (.9); telephone conference with company and A&M re wage order (.6); follow up correspondence with A&M and company re same (.5); draft email to U.S. Trustee re severance declaration and exclusion of insiders (.3); correspond with R. Kwasteniet re same (.2); correspond with J. Henes and C. Greco re strategy re severance payments to insiders (.4).
7/22/13	Scott D Price	.80	Correspondence re management incentive plan.
7/23/13	Christopher T Greco	.60	Correspond with M. Koss re severance declaration and filing of same (.4); follow up re non-insider supplemental compensation motion and status of same (.2).
7/23/13	Andrea Weintraub	.70	Revise wages order.
7/23/13	Melissa Koss	2.60	Review and finalize non-insider supplemental compensation motion (1.1); correspond with A. Weintraub re same (.1); correspond with W. Guerrieri re revisions to wages order (.3); revise severance declaration (.7); coordinate filing of same (.4).
7/24/13	Andrea Weintraub	1.70	Correspond with A&M and K&E team re wages and the relief granted in the second interim order.
7/24/13	Jeffrey J Zeiger	1.00	Revise motion for order authorizing supplemental compensation programs and supporting declaration.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

17 - Employee Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/24/13	Jonathan S Henes, P.C.	1.20	Telephone conference with M. Hansen, S. price and towers Watson re MIP (.2); review MIP term sheet and slide deck (.4); follow up telephone conference with M. Hansen, S. price and towers Watson re MIP (.5); telephone conference with D. Dunne re MIP (.1).
7/24/13	Scott D Price	1.80	Correspondence re management incentive documents (.7); review and analyze issues re same (1.1).
7/24/13	William Guerrieri	.50	Telephone conference with company re outcome of hearing and impact on employees.
7/25/13	Andrea Weintraub	2.30	Revise non-insider supplemental compensation motion and declaration (.2); circulate same to U.S. Trustee (1.1); correspond with counsel to a proposed staffing agency for the debtors re wages (1.0).
7/25/13	Jonathan S Henes, P.C.	1.60	Telephone conference with M. Hansen, R. Feintuch, Towers Watson and S. Price re MIP and background materials (.8); review prepetition management agreements to be provided to first lien lenders (.8).
7/25/13	Jacob Goldfinger	.80	Review and revise supplemental wages motion and declaration, prepare same for filing and coordinate service (.7); update case calendar re same (.1).
7/25/13	Scott D Price	1.30	Review and discuss management incentive plan.
7/25/13	William Guerrieri	1.20	Review and revise engagement letter for first lien group compensation consultant (.9); correspond with K. Carson re same (.3).
7/29/13	Jonathan S Henes, P.C.	.40	Telephone conference with M. Hansen re MIP and his conversation with E. Zinterhoffer.
7/29/13	Scott D Price	.80	Review and comment on management incentive plan.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

17 - Employee Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/30/13	Andrea Weintraub	1.10	Correspond with company re second interim wages order and which severance payments are authorized.
7/31/13	Andrea Weintraub	1.00	Research postpetition consulting agreements (.8); draft consulting agreement motion (.2).
7/31/13	Scott D Price	.80	Review and discuss second lien proposal re compensation issues.
8/01/13	Jonathan S Henes, P.C.	4.60	Telephone conference with M. Hansen and Lazard re MIP discussions (.9); participate in M. Hansen deposition, including negotiations with creditor committee and first lien lenders (2.4); prepare for same (.9); review MIP proposal (.4).
8/01/13	Scott D Price	3.80	Review and analyze revise management equity program (2.2); review and respond to correspondence re term sheet (1.6).
8/02/13	Jonathan S Henes, P.C.	1.30	Review MIP materials (.4); telephone conference re same (.9).
8/02/13	Scott D Price	2.80	Review and analyze revise management equity program (1.2); review and respond to correspondence re term sheet (1.6).
8/05/13	Andrea Weintraub	2.10	Telephone conference with company re severance motion and consulting agreement (.4); review and revise motion (1.7).
8/05/13	Ross M Kwasteniet	1.60	Correspondence and analysis re separation payments owed to certain former corporate officer and related non-compete issues.
8/05/13	Jonathan S Henes, P.C.	.90	Prepare for and participate on telephone conference re MIP.
8/05/13	Melissa Koss	2.70	Review and revise motion to enter into consulting agreement (.8); revise same (1.2); telephone conference with company re same (.7).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

17 - Employee Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/05/13	Scott D Price	3.80	Discuss management program and employment agreements.
8/06/13	Andrea Weintraub	3.00	Review and revise consulting and separation agreement motion (2.6); summarize wages relief for company (.4).
8/06/13	Melissa Koss	1.90	Review and comment on consulting agreement motion (.8); correspond with A. Weintraub re same (.3); review and comment on wages relief summary (.8).
8/06/13	Scott D Price	.50	Review and analyze issues re management compensation.
8/07/13	Andrew Barton	1.80	Discuss MIP issues with S. Price (.6); prepare for telephone conference (.5); participate in telephone conference re same (.7).
8/07/13	Ross M Kwasteniet	3.10	Analyze issues re incentive plan proposals and issues (2.3); prepare for and participate in telephone conference re same (.8).
8/07/13	Melissa Koss	1.50	Correspond with T. Fleisher re severance communications to committee (.3); review and comment on same (.4); review and comment on Rieders motion (.8).
8/07/13	Scott D Price	2.80	Review and analyze revise management equity program (1.2); review and respond to correspondence re term sheet (1.6).
8/08/13	Christopher T Greco	.90	Correspond with M. Koss re U.S. Trustee comments to supplemental wages and issues re same (.6); review U.S. Trustee comments re same (.3).
8/08/13	Melissa Koss	.60	Correspond with company re various employee payment issues.
8/08/13	Scott D Price	2.30	Review and analyze revise management equity program (.9); review and respond to correspondence re term sheet (1.4).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

17 - Employee Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/12/13	Andrea Weintraub	.30	Revise supplemental wages order per U.S. Trustee comments.
8/13/13	Andrea Weintraub	4.20	Draft and revise declaration for consulting agreement motion (2.7); review and revise same (1.3); correspond with M. Koss re same (.2).
8/13/13	Andrew Barton	2.00	Draft and revise consulting agreement.
8/13/13	Scott D Price	1.80	Review and analyze issues re management term sheet (.6); telephone conferences with K&E team, company re same (1.2).
8/14/13	Christopher T Greco	1.40	Telephone conference with A. Leonhard re U.S. Trustee issues and comments to second day pleadings, including supplemental wages and final wages (.7); follow up re same (.4); correspond with W. Guerrieri and M. Koss re same (.3).
8/14/13	Scott D Price	3.80	Review and analyze issues re management term sheet (1.6); review and revise same (.8); telephone conferences with K&E team, company re same (1.4).
8/15/13	Jonathan S Henes, P.C.	1.50	Telephone conference with M. Hansen and D. Kurtz re MIP discussions (.4); follow up telephone conference with M. Hansen and D. Kurtz re same (.2); telephone conference with M. Hansen, D. Kurtz and S. Price re MIP (.4); telephone conference with M. Hansen re MIP (.2); review MIP proposals prepared by comp consultants (.3).
8/15/13	Scott D Price	4.80	Review and analyze issues re management term sheet (1.6); review and revise same (.8); telephone conferences with K&E team, company re same (2.4).
8/16/13	Jonathan S Henes, P.C.	1.40	Telephone conferences with M.Hansen and D. Kurtz re MIP.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

17 - Employee Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/16/13	Scott D Price	2.80	Review and analyze issues re management term sheet (1.1); review and revise same (.8); telephone conferences with K&E team, company re same (.9).
8/23/13	Scott D Price	.50	Review and analyze issues re incentive plan structure.
8/27/13	Christopher Marcus, P.C.	1.00	Review severance motion.
8/27/13	Andrea Weintraub	.40	Review and summarize non-insider status motion and declarations filed by former employees R. Foley and M. Guzman.
8/27/13	Melissa Koss	.70	Review and analyze motion filed by former employees for inclusion in severance motion.
8/28/13	Andrea Weintraub	3.60	Correspond with the Company re non-insider motion and potential response thereto (.4); draft objection to same (3.2).
8/28/13	Melissa Koss	1.20	Correspond re objection to severance motion (.4); review and comment on same (.8).
8/29/13	Andrea Weintraub	6.40	Review and revise objection to non insider motion (1.8); draft Durbin declaration in support of objection to non insider motion (2.1); correspond with A&M and the Company re outstanding information (.3); telephone conference with D. Durbin re declaration (.7); follow up with M. Koss re same (.2); review and revise Durbin declaration (1.3).
8/29/13	Melissa Koss	2.10	Review and comment on objection to non insider motion (.8); correspond with A. Weintraub re same (.4); telephone conference with D. Durbin re comments to declaration in support of same (.7); correspond with A. Weintraub re same (.2).
8/30/13	Christopher T Greco	2.10	Review objection to non insider motion (1.3); correspond with A. Kassof and M. Koss re same (.4); analyze issues re same (.4).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

17 - Employee Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/30/13	Melissa Koss	.60	Correspond with A. Weintraub re objection to non insider motion.
8/31/13	Christopher T Greco	.20	Correspond with A. Kassof re objection to non insider motion.
8/31/13	Andrew A Kassof, P.C.	1.00	Review employee motion re insider status.
		237.50	TOTAL HOURS

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

17 - Employee Issues

Description of Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
7/02/13	Standard Prints	12.48
7/02/13	Standard Prints	74.75
7/02/13	Color Prints	330.00
7/02/13	Melissa Koss, Overtime Transportation	15.00
7/05/13	Standard Prints	3.38
7/05/13	Standard Prints	40.56
7/05/13	Standard Prints	9.49
7/05/13	Standard Prints	143.39
7/05/13	Color Prints	4.40
7/08/13	Scanned Images	.26
7/09/13	Standard Prints	.26
7/09/13	Standard Prints	10.14
7/09/13	Standard Prints	2.08
7/09/13	Standard Prints	.39
7/10/13	Standard Prints	10.92
7/10/13	Standard Prints	.13
7/10/13	Standard Prints	4.29
7/11/13	Standard Prints	.78
7/11/13	CLERK US DISTRICT COURT - Pro Hac Motion Application filing fees for Ross Kwasteniet and Jeffrey Zeiger.	50.00
7/12/13	Standard Prints	5.46
7/12/13	Standard Prints	1.43
7/15/13	Standard Prints	.13
7/15/13	Standard Prints	8.45
7/15/13	Scanned Images	.26
7/16/13	Standard Prints	8.71
7/16/13	Standard Prints	6.63
7/16/13	Standard Prints	1.30
7/18/13	Standard Prints	2.73
7/18/13	Standard Prints	5.59
7/18/13	Standard Prints	7.28
7/18/13	Standard Prints	33.02
7/18/13	Standard Prints	.91
7/18/13	Standard Prints	9.62
7/18/13	Standard Prints	169.52
7/18/13	S PRICE, Local Transportation, Date: 7/12/2013	54.33
7/19/13	Standard Prints	4.03
7/19/13	Standard Prints	.39
7/19/13	Standard Prints	.26
7/22/13	Standard Prints	15.99
7/22/13	Standard Prints	.65
7/22/13	Standard Prints	2.08
7/22/13	Color Prints	20.90
7/23/13	Standard Prints	4.81

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

17 - Employee Issues

7/23/13	Standard Prints	2.34
7/23/13	Standard Prints	42.64
7/23/13	Color Prints	24.20
7/24/13	Standard Prints	.13
7/24/13	Standard Prints	14.69
7/24/13	Standard Prints	14.95
7/24/13	Standard Prints	.39
7/24/13	Standard Prints	87.36
7/24/13	Standard Prints	302.90
7/25/13	Standard Prints	78.13
7/25/13	Standard Prints	303.81
7/25/13	Standard Prints	1.30
7/29/13	Scanned Images	.13
7/31/13	INTERCALL - Third Party Telephone Charges Conference calls S Price	8.18
8/08/13	Standard Prints	23.66
8/09/13	Standard Prints	4.94
8/13/13	Secretarial Overtime, Richard Preshong	17.64
8/14/13	Standard Prints	.26
8/22/13	Scanned Images	5.46
8/26/13	Standard Prints	4.29

TOTAL EXPENSES

\$ 2,014.58

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

September 20, 2013

Cengage Learning, Inc.
200 First Stamford Place
Fourth Floor
Stamford, CT 06902

Attention: Dean Durbin, CFO

Invoice Number: 4152751
Client Matter: 15222-18

In the matter of Fee & Employment Apps - Objections, K&E

For legal services rendered through August 31, 2013 (see attached Description of Legal Services for detail)	\$ 42,870.00
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For expenses incurred through August 31, 2013 (see attached Description of Expenses for detail)	<u>\$ 246.48</u>
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Total legal services rendered and expenses incurred	\$ 43,116.48
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Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

18 - Fee & Employment Apps - Objections, K&E

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Travis Bayer	1.70	495.00	841.50
Beth Friedman	5.40	335.00	1,809.00
Stephanie D Frye	12.40	255.00	3,162.00
Jason Gott	2.80	495.00	1,386.00
William Guerrieri	14.60	715.00	10,439.00
Jonathan S Henes, P.C.	1.10	1,025.00	1,127.50
Daniel Hill	1.90	190.00	361.00
Ross M Kwasteniet	10.90	840.00	9,156.00
Maureen McCarthy	.70	315.00	220.50
Alexandra Schwarzman	18.90	495.00	9,355.50
Linda A Scussel	17.90	280.00	5,012.00
TOTALS	88.30		\$42,870.00

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

18 - Fee & Employment Apps - Objections, K&E

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/02/13	Linda A Scussel	2.80	Organize and prepare conflicts search for top 30 unsecured creditors (1.4); research re parent company re same (.6); analyze disclosure re same (.8).
7/03/13	Stephanie D Frye	.80	Organize and review disclosures re top thirty unsecured creditors.
7/03/13	Linda A Scussel	6.00	Organize and prepare conflicts search re claims agent (.9); research re same (1.3); correspondence re same (.4); draft disclosures for declaration (2.8); review conflicts results re specific disclosures re same (.6).
7/04/13	Linda A Scussel	1.50	Review conflicts replies re interested parties (.8); revise disclosures declaration (.7).
7/05/13	Alexandra Schwarzman	2.10	Review and revise K&E retention application.
7/07/13	Ross M Kwasteniet	3.20	Review and revise K&E retention application and affidavit.
7/08/13	Alexandra Schwarzman	4.90	Review and revise K&E retention application (3.3); draft correspondence re same (.4); analyze conflicts report re same (1.2).
7/08/13	Daniel Hill	.40	Prepare and compile precedent re K&E retention applications.
7/08/13	Linda A Scussel	3.30	Analyze disclosures re claims agent (.9); review conflicts replies re interested parties (.6); revise disclosures for declaration (1.8).
7/08/13	Beth Friedman	.60	Review matter breakout numbers re billing memorandum.
7/08/13	William Guerrieri	2.10	Review and revise K&E retention application (.7); review and analyze conflicts reports re same (1.4).
7/09/13	Alexandra Schwarzman	1.90	Review and revise K&E retention application.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

18 - Fee & Employment Apps - Objections, K&E

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/09/13	Daniel Hill	1.50	Review and revise K&E retention application (1.1); compile and upload filed pleadings to DMS (.4).
7/09/13	Stephanie D Frye	3.30	Organize and prepare of conflicts search re funded debt holders and taxing authorities (1.1); research re connections debt (.8); analyze connections (1.4).
7/09/13	Linda A Scussel	2.80	Organize and prepare conflicts searching re taxing authorities (.4); review conflicts replies re connections to interested parties (1.3); review disclosures re debt holders (.2); review and update conflicts tracking chart re same (.5); draft correspondence re same (.1); revise draft disclosures for declaration re same (.3).
7/09/13	Ross M Kwasteniet	2.40	Review and revise retention application and affidavit (2.0); correspond with A. Schwarzman re same (.4).
7/09/13	William Guerrieri	2.50	Review and revise K&E retention application (1.1); review and analyze conflicts reports re same (1.4).
7/10/13	Alexandra Schwarzman	1.70	Review and revise K&E retention application.
7/10/13	Stephanie D Frye	7.50	Analyze connections to parties submitted as taxing authorities (1.3); research re same (6.2).
7/10/13	Linda A Scussel	.50	Organize and prepare conflicts search for entities submitted as taxing authorities.
7/10/13	Ross M Kwasteniet	4.60	Review and revise K&E retention application and affidavit (3.4); correspond with W. Guerrieri, A. Schwarzman re same (1.2).
7/10/13	Jonathan S Henes, P.C.	1.10	Review K&E retention application and Henes affidavit.
7/10/13	Maureen McCarthy	.70	Prepare K&E retention application for filing and service (.6); file same with the bankruptcy court (.1).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

18 - Fee & Employment Apps - Objections, K&E

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/10/13	William Guerrieri	2.30	Review and revise K&E retention application (1.5); review and analyze conflicts reports re same (.8).
7/11/13	Stephanie D Frye	.80	Organize and prepare disclosure analysis of parties submitted as taxing authorities.
7/11/13	Linda A Scussel	.20	Review conflicts replies re all interested parties.
7/15/13	Linda A Scussel	.30	Organize and review disclosures re entities submitted as taxing authorities.
7/17/13	Alexandra Schwarzman	1.60	Draft response to U.S. Trustee comments re K&E retention application.
7/17/13	William Guerrieri	1.00	Correspond with C. Husnick re comments to K&E retention order (.4); review and revise same (.6).
7/18/13	William Guerrieri	1.80	Review and revise correspondence re U.S. Trustee and committee comments to retention applications.
7/19/13	Ross M Kwasteniet	.70	Correspond with K&E team re U.S. Trustee comments to retention application.
7/23/13	Travis Bayer	.70	Review and revise K&E retention order.
7/23/13	William Guerrieri	1.10	Review and revise K&E retention orders (.4); correspond with creditors and U.S. Trustee re same (.4); correspond with K&E team re changes to orders (.3).
7/31/13	Linda A Scussel	.50	Organize and prepare conflicts search re entities submitted as vendors (.2); research re same (.2); analyze disclosures re same (.1).
8/06/13	Beth Friedman	1.20	Review and revise fees and expenses in preparation of monthly statement.
8/07/13	Beth Friedman	1.20	Review backup for expenses in preparation for monthly statement.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

18 - Fee & Employment Apps - Objections, K&E

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/08/13	Beth Friedman	.70	Review backup for expenses in preparation for monthly statement.
8/09/13	Beth Friedman	.50	Review backup for expenses in preparation for monthly statement.
8/12/13	Beth Friedman	.70	Review backup for expenses in preparation for monthly statement.
8/13/13	Alexandra Schwarzman	5.60	Review, analyze fee statement re compliance with bankruptcy code, bankruptcy rules, local bankruptcy rules, U.S. trustee guidelines.
8/14/13	Alexandra Schwarzman	.30	Review and analyze fee statement re compliance with bankruptcy code, bankruptcy rules, local bankruptcy rules and U.S. Trustee guidelines.
8/14/13	William Guerrieri	1.60	Correspond with working group re K&E monthly fee statement.
8/15/13	Beth Friedman	.50	Review backup for expenses in preparation for monthly statement.
8/21/13	Jason Gott	2.80	Review and analyze fee statement re compliance with bankruptcy code, bankruptcy rules, local bankruptcy rules and U.S. Trustee guidelines.
8/21/13	Alexandra Schwarzman	.80	Review and analyze fee statement re compliance with bankruptcy code, bankruptcy rules, local bankruptcy rules and U.S. Trustee guidelines.
8/26/13	Travis Bayer	1.00	Review and analyze fee statement re compliance with bankruptcy code, bankruptcy rules, local bankruptcy rules and U.S. Trustee guidelines.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

18 - Fee & Employment Apps - Objections, K&E

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/30/13	William Guerrieri	2.20	Correspond with working group re K&E monthly fee statement (1.1); review and analyze fee statement re compliance with bankruptcy code, bankruptcy rules, local bankruptcy rules and U.S. Trustee guidelines (1.1).
		88.30	TOTAL HOURS

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

18 - Fee & Employment Apps - Objections, K&E

Description of Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
7/09/13	Standard Prints	110.63
7/11/13	Standard Prints	.65
7/17/13	Local Transportation, A Schwarzman, 7/3/13	50.12
7/17/13	Local Transportation, A Schwarzman, 7/3/13	81.31
7/22/13	Standard Prints	2.08
7/24/13	Standard Prints	1.04
8/15/13	Standard Prints	.65
TOTAL EXPENSES		\$ 246.48

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

September 20, 2013

Cengage Learning, Inc.
200 First Stamford Place
Fourth Floor
Stamford, CT 06902

Attention: Dean Durbin, CFO

Invoice Number: 4152752
Client Matter: 15222-19

In the matter of Fee & Empl. Apps-Objections-Other Prof'l

For legal services rendered through August 31, 2013
(see attached Description of Legal Services for detail) \$ 48,411.00

For expenses incurred through August 31, 2013
(see attached Description of Expenses for detail) \$ 183.43

Total legal services rendered and expenses incurred \$ 48,594.43

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

19 - Fee & Empl. Apps-Objections-Other Prof'l

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Travis Bayer	17.70	495.00	8,761.50
Andrew Brniak	1.70	250.00	425.00
Beth Friedman	.70	335.00	234.50
Jacob Goldfinger	1.30	305.00	396.50
Jason Gott	2.40	495.00	1,188.00
Shavone Green	.50	250.00	125.00
William Guerrieri	19.70	715.00	14,085.50
Daniel Hill	3.00	190.00	570.00
Melissa Koss	.30	630.00	189.00
Ross M Kwasteniet	4.10	840.00	3,444.00
Christopher Marcus, P.C.	.30	895.00	268.50
Maureen McCarthy	6.80	315.00	2,142.00
Timothy Schmeling	2.40	190.00	456.00
Alexandra Schwarzman	29.40	495.00	14,553.00
Linda A Scussel	1.50	280.00	420.00
Andrea Weintraub	1.90	495.00	940.50
Factual Research	.80	265.00	212.00
TOTALS	94.50		\$48,411.00

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

19 - Fee & Empl. Apps-Objections-Other Prof'l

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/02/13	Travis Bayer	.60	Draft and revise billing memorandum.
7/05/13	Travis Bayer	4.20	Review and revise Lazard, A&M and Donlin retention applications and orders (2.6); review and revise declarations re same (1.6).
7/08/13	Travis Bayer	2.40	Review and revise Lazard, A&M and Donlin retention applications and orders.
7/08/13	Alexandra Schwarzman	1.10	Review and revise A&M retention application.
7/08/13	Ross M Kwasteniet	1.70	Review and revise A&M and Lazard retention applications.
7/09/13	Travis Bayer	2.50	Review and revise Lazard retention application (2.2); correspond with Lazard team re same (.3).
7/09/13	Alexandra Schwarzman	7.30	Review and revise A&M retention application (2.4); review and revise PwC retention application (3.3); review and revise ordinary course professionals motion (1.6).
7/09/13	Timothy Schmeling	1.30	Review and revise string citation for retention applications (.9); prepare and compile precedent re same (.4).
7/09/13	Andrew Brniak	1.40	Revise and review interim compensation draft pleading (.2); correspond with M. McCarthy re same (.1); prepare and compile precedent re Lazard retention orders (.4); draft and review unpublished order citation of same (.6); correspond with T. Bayer re same (.1).
7/09/13	Maureen McCarthy	.80	Review and revise interim compensation motion.
7/09/13	William Guerrieri	2.30	Review and revise A&M and Lazard fee applications (.6); correspond with company, advisors re same (1.7).
7/10/13	Travis Bayer	1.10	Revise and file Lazard retention application.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

19 - Fee & Empl. Apps-Objections-Other Prof'l

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/10/13	Alexandra Schwarzman	1.30	Review and revise Lazard retention application (.6); review and revise A&M retention application (.7).
7/10/13	Daniel Hill	.80	Review and revise July 24 hearing notice.
7/10/13	Maureen McCarthy	1.40	Prepare A&M retention application for filing and service (.6); file same with the bankruptcy court (.1); prepare Lazard's retention application for filing and service (.6); file same with the bankruptcy court (.1).
7/10/13	Maureen McCarthy	2.30	Draft, revise and finalize notice of hearing for matters scheduled for July 24th hearing.
7/10/13	William Guerrieri	1.70	Review and revise A&M and Lazard fee applications.
7/11/13	Alexandra Schwarzman	.70	Review and revise Willkie Farr retention application.
7/11/13	Maureen McCarthy	.30	Prepare filed copies of K&E, A&M and Lazard's retention application for distribution to chambers.
7/13/13	Alexandra Schwarzman	1.10	Review and revise Willkie Farr retention application.
7/14/13	Alexandra Schwarzman	.20	Correspond re Willkie Farr retention application.
7/15/13	Alexandra Schwarzman	1.40	Review and revise Willkie Farr retention application (.8); review and revise ordinary course professional motion (.6).
7/15/13	Alexandra Schwarzman	1.70	Revise interim compensation motion.
7/16/13	Andrea Weintraub	1.60	Review and revise supplemental compensation motion and declaration.
7/16/13	Alexandra Schwarzman	.10	Correspond re Willkie Farr retention application.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

19 - Fee & Empl. Apps-Objections-Other Prof'l

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/16/13	Timothy Schmeling	.70	Prepare and compile documents for July 24 hearing.
7/16/13	Maureen McCarthy	2.00	Prepare hearing materials for distribution to the judge re the July 24 hearing.
7/16/13	William Guerrieri	1.00	Correspond with Willkie re retention application (.7); review and revise same (.3).
7/19/13	Alexandra Schwarzman	.10	Correspond re Willkie retention application.
7/19/13	Timothy Schmeling	.40	Review and revise July 24 hearing agenda.
7/19/13	Ross M Kwasteniet	1.70	Telephone conferences and correspondence re A&M and Lazard retention applications.
7/19/13	William Guerrieri	1.20	Correspond with K&E team re U.S. Trustee comments to non-K&E retention applications (.6); review and analyze precedent re same (.6).
7/20/13	Alexandra Schwarzman	.10	Review and revise interim compensation motion.
7/22/13	Jason Gott	.80	Revise interim compensation motion and order.
7/22/13	William Guerrieri	.70	Telephone conference with U.S. Trustee re retention applications.
7/23/13	Christopher Marcus, P.C.	.30	Correspond with company re PWC.
7/23/13	Travis Bayer	.80	Review and revise A&M retention order and declaration.
7/23/13	Andrew Brniak	.30	Prepare and file A&M supplemental declaration in support of retention.
7/23/13	William Guerrieri	.80	Review and revise non-K&E professional retention orders (.4); correspond with creditors and US Trustee re same (.4).
7/26/13	Linda A Scussel	1.00	Organize and review disclosures re entities submitted as taxing authorities.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

19 - Fee & Empl. Apps-Objections-Other Prof'l

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/29/13	Alexandra Schwarzman	.90	Review and revise interim compensation motion (.8); correspond with PwC re retention application (.1).
7/29/13	William Guerrieri	1.00	Correspond with company re ordinary course professionals motion (.2); correspond with creditors, A. Schwarzman re interim compensation procedures and ordinary course professionals motion (.8).
7/30/13	Alexandra Schwarzman	.60	Review and revise ordinary course professional motion (.2); review and revise interim compensation motion (.4).
7/30/13	William Guerrieri	1.40	Correspond with company re ordinary course professionals motion (.6); correspond with creditors, A. Schwarzman re interim compensation procedures and ordinary course professionals motion (.8).
7/31/13	Alexandra Schwarzman	1.20	Correspond with W. Guerrieri re ordinary course professionals motion (.1); revise same (.4); correspond with PwC re retention application (.1); office conference re same (.2); revise pleadings re interim compensation and ordinary course professionals (.4).
7/31/13	William Guerrieri	1.50	Correspond with creditors, A. Schwarzman re interim compensation procedures and ordinary course professionals motion.
8/01/13	Alexandra Schwarzman	.10	Revise OCP motion.
8/01/13	Jacob Goldfinger	1.30	Prepare notice and interim compensation procedures order for filing and coordinate service (.6); prepare notice and ordinary course professionals motion for filing and coordinate service (.7).
8/01/13	William Guerrieri	1.10	Correspond with A. Schwarzman re retention application and interim compensation issues.
8/02/13	Alexandra Schwarzman	.70	Review and revise PwC retention application (.6); correspondence re OCP motion (.1).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

19 - Fee & Empl. Apps-Objections-Other Prof'l

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/06/13	Travis Bayer	.20	Correspond with A. Logan, A. Weintraub and W. Guerrieri re Donlin 327 application.
8/06/13	Alexandra Schwarzman	1.20	Revise PwC retention application.
8/07/13	Travis Bayer	.10	Correspond with A. Logan re Donlin Recano 327 declaration.
8/07/13	Alexandra Schwarzman	.20	Review and revise PwC retention application (.1); correspondence re same (.1).
8/07/13	Linda A Scussel	.50	Research conflicts.
8/07/13	Melissa Koss	.30	Correspond with W. Guerrieri re Donlin 327 application.
8/08/13	Alexandra Schwarzman	1.40	Revise PwC retention application (.3); research re retention of professionals under section 327 (1.1).
8/09/13	Alexandra Schwarzman	2.40	Research re retention pursuant to 327(a) (1.6); draft correspondence re same (.8).
8/09/13	Daniel Hill	.70	Prepare and compile precedent re ordinary course professionals.
8/10/13	Travis Bayer	2.00	Draft and revise Donlin Recano 327 application, proposed order and declaration (1.4); research precedent re same (.6).
8/12/13	Travis Bayer	2.20	Review and revise Donlin 327 application (1.8); correspond with W. Guerrieri re same (.2); correspond with A. Logan re same (.2).
8/12/13	Alexandra Schwarzman	.10	Correspondence re PwC retention application.
8/12/13	Daniel Hill	.80	Prepare precedent re ordinary course professionals.
8/12/13	William Guerrieri	2.10	Prepare for and attend telephone conference with U.S. Trustee re comments to professional applications and compensation procedures (1.1); review and revise orders re same (1.0).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

19 - Fee & Empl. Apps-Objections-Other Prof'l

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/13/13	Daniel Hill	.70	Prepare and compile precedent re ordinary course professionals.
8/13/13	Factual Research	.80	Research re precedent for motion where accountants were listed as ordinary course professionals.
8/14/13	Travis Bayer	.10	Correspond with W. Guerrieri re Donlin 327 application.
8/14/13	Alexandra Schwarzman	.60	Revise OCP motion (.3); review and revise interim compensation motion (.3).
8/14/13	William Guerrieri	2.10	Prepare for and attend telephone conference with U.S. Trustee re comments to professional retention applications and compensation procedures (1.1); review and revise orders re same (1.0).
8/20/13	Andrea Weintraub	.30	Correspond with Willkie re engagement letter (.2); coordinate uploading of Willkie retention order (.1).
8/22/13	Jason Gott	1.00	Analyze committee's retention applications (.6); correspond with W. Guerrieri re same (.4).
8/23/13	Travis Bayer	.60	Review and revise Donlin 327 retention application (.4); correspond with Donlin team re same (.2).
8/23/13	Jason Gott	.60	Draft summary and correspondence re committee's retention applications.
8/23/13	William Guerrieri	1.70	Research and analyze case law re professional retention requirements (1.2); correspond with J. Henes and C. Marcus re same (.5).
8/26/13	Travis Bayer	.30	Review and revise Donlin 327 retention application.
8/26/13	William Guerrieri	.40	Correspond re non-debtor professional fees (.2); review and revise retention application re PwC (.2).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

19 - Fee & Empl. Apps-Objections-Other Prof'l

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/27/13	Alexandra Schwarzman	4.90	Draft and revise retention applications.
8/27/13	Ross M Kwasteniet	.70	Review applications to retain Donlin as balloting and solicitation agent and PWC as auditor.
8/27/13	William Guerrieri	.70	Correspond with Davis Polk re lender invoices (.3); review and analyze issues re ordinary course professionals and PwC retention application (.4).
8/28/13	Shavone Green	.50	Prepare, file and distribute retention applications.
8/28/13	Travis Bayer	.60	Prepare and file retention applications.
8/28/13	Beth Friedman	.70	Review PWC and Donlin Recano retention applications and coordinate service and filing of same.
		94.50	TOTAL HOURS

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

19 - Fee & Empl. Apps-Objections-Other Prof'l

Description of Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
7/05/13	Standard Prints	1.82
7/05/13	Standard Prints	12.35
7/09/13	Standard Prints	38.22
7/10/13	Standard Prints	1.56
7/10/13	Standard Prints	31.59
7/11/13	Standard Prints	7.28
7/11/13	Standard Prints	.65
7/12/13	Standard Prints	10.01
7/16/13	Standard Prints	.13
7/16/13	Standard Prints	13.65
7/18/13	Standard Prints	7.41
7/31/13	Standard Prints	3.51
7/31/13	Standard Prints	.65
8/01/13	Scanned Images	.13
8/05/13	Standard Prints	14.56
8/09/13	Standard Prints	4.03
8/13/13	Standard Prints	.13
8/13/13	Standard Prints	2.34
8/15/13	Standard Prints	.39
8/26/13	Standard Prints	.26
8/27/13	Standard Prints	4.42
8/27/13	Standard Prints	21.71
8/28/13	Standard Prints	6.63
TOTAL EXPENSES		\$ 183.43

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

September 20, 2013

Cengage Learning, Inc.
200 First Stamford Place
Fourth Floor
Stamford, CT 06902

Attention: Dean Durbin, CFO

Invoice Number: 4152753
Client Matter: 15222-20

In the matter of Hearings

For legal services rendered through August 31, 2013 (see attached Description of Legal Services for detail)	\$ 208,517.50
For expenses incurred through August 31, 2013 (see attached Description of Expenses for detail)	<u>\$ 10,003.24</u>
Total legal services rendered and expenses incurred	\$ 218,520.74

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

20 - Hearings

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Travis Bayer	14.90	495.00	7,375.50
Ryan Dattilo	8.80	630.00	5,544.00
Beth Friedman	28.80	335.00	9,648.00
Jacob Goldfinger	5.30	305.00	1,616.50
Jason Gott	15.80	495.00	7,821.00
Christopher T Greco	28.10	735.00	20,653.50
William Guerrieri	15.40	715.00	11,011.00
Jonathan S Henes, P.C.	18.60	1,025.00	19,065.00
Mark Herrera	7.50	160.00	1,200.00
Charles J Kalil, II	9.30	715.00	6,649.50
Melissa Koss	20.50	630.00	12,915.00
Ross M Kwasteniet	36.70	840.00	30,828.00
Christopher Marcus, P.C.	18.50	895.00	16,557.50
Maureen McCarthy	7.10	315.00	2,236.50
John Nedeau	23.10	160.00	3,696.00
Victor Noskov	3.00	495.00	1,485.00
Robert Orren	9.00	275.00	2,475.00
Jessica Peet	5.50	495.00	2,722.50
Laura Saal	48.70	285.00	13,879.50
Alexandra Schwarzman	15.10	495.00	7,474.50
James H M Sprayregen, P.C.	1.00	1,125.00	1,125.00
Andrea Weintraub	19.20	495.00	9,504.00
Jeffrey J Zeiger	15.80	825.00	13,035.00
TOTALS	375.70		\$208,517.50

Legal Services for the Period Ending August 31, 2013
 Cengage Learning, Inc.
 20 - Hearings

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/02/13	Travis Bayer	8.70	Review and revise first day pleadings (4.8); prepare for first day hearing (3.9).
7/02/13	Jason Gott	10.30	Revise first day declaration (.8); telephone conferences with A&M team re same (.6); revise cash management motion (1.2); correspond with Davis Polk and Milbank working groups re same (.7); revise utilities, insurance motions (.4); prepare pleadings for filing (1.1); revise first day declaration (.8); revise cash management motion (1.3); draft talking points re cash management motion re first day hearing (2.4); telephone conferences and correspondence with A&M, Davis Polk teams re first day declaration, cash management motion, other pleadings (1.0).
7/02/13	Alexandra Schwarzman	8.70	Prepare and file first day pleadings (4.7); review and revise first day pleadings (3.2); prepare for first day filing (.8).
7/02/13	Mark Herrera	1.50	Prepare for first day hearing.
7/02/13	Ross M Kwasteniet	2.00	Coordinate filing of chapter 11 cases and first day pleadings.
7/02/13	Ross M Kwasteniet	2.20	Review and analyze pleadings and prepare for first day hearing.
7/02/13	James H M Sprayregen, P.C.	1.00	Analyze strategy and tactics re chapter 11 filing.
7/03/13	Christopher T Greco	8.90	Attend first day hearing (4.5); prepare for same (2.2); correspond with J. Henes re hearing prep and presentation (.6); correspond with U.S. Trustee re first day orders and comments (.4); follow up with B. Friedman, M. Koss and others re entry of first day orders (1.2).
7/03/13	Christopher Marcus, P.C.	12.00	Prepare for first day hearing (8.5); attend hearing (3.5).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

20 - Hearings

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/03/13	Andrea Weintraub	5.70	Prepare for first day hearing (1.6); attend hearing (3.2); review and file first day orders (.9).
7/03/13	Travis Bayer	6.20	Prepare for first day hearing (3.9); revise orders re same (2.0); review and revise affidavit of service re first day pleadings (.3).
7/03/13	Jason Gott	5.50	Prepare for first day hearing (4.2); revise orders re same (1.3).
7/03/13	Alexandra Schwarzman	6.40	Prepare for and participate in first day hearing.
7/03/13	Ryan Dattilo	2.20	Attend first day hearing (2.0); correspond with C. Greco re same (.2).
7/03/13	John Nedeau	5.40	Compile materials for first day hearing (1.2); attend first day hearing (4.2).
7/03/13	Jeffrey J Zeiger	4.70	Attend first day hearing (2.7); prepare for same (2.0).
7/03/13	Ross M Kwasteniet	7.60	Prepare for first day hearing (3.4); attend first day hearing (3.5); follow-up re same (.7).
7/03/13	Jonathan S Henes, P.C.	10.50	Prepare for hearing (4.4); attend same (2.7); follow-up re same (3.4).
7/03/13	Jacob Goldfinger	3.80	Prepare materials for first day hearing (2.3); review and revise first day orders (1.2); correspond with working group re same (.3).
7/03/13	Beth Friedman	11.00	Prepare for and coordinate first day hearing (4.8); attend first day hearing (3.4); follow-up re same (2.8).
7/03/13	Melissa Koss	6.00	Prepare materials for first day hearing (2.1); attend first day hearing (2.7); revise and upload orders for court entry (.3); correspond with lenders re same (.9).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

20 - Hearings

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/03/13	Maureen McCarthy	7.10	Prepare binders of first day hearing orders for first day hearing (2.0); prepare talking points binders re same (.8); prepare hearing binders for R. Kwasteniet and W. Guerrieri (1.0); prepare hearing materials re same (.8); attend first day hearing (2.5).
7/03/13	Robert Orren	8.00	Prepare for and assist at first day hearing (5.1); attention to post-hearing matters (2.9).
7/03/13	William Guerrieri	6.00	Prepare for and attend first day hearing.
7/05/13	Beth Friedman	.30	Review entered orders.
7/23/13	Ross M Kwasteniet	3.90	Review various materials and prepare for July 24 hearing.
7/23/13	William Guerrieri	1.10	Review and revise agenda and prepare for second day hearing.
7/24/13	Christopher T Greco	7.90	Prepare for and participate in second day hearing on retentions and final orders on certain first day items (5.5); review and revise agenda and correspond with K&E team re preparation for hearing (1.6); participate in negotiations re discovery dispute (.8).
7/24/13	Ryan Dattilo	2.10	Attend hearing (1.7); prepare for same (.4).
7/24/13	Mark Herrera	6.00	Assist in coordination of preparations for July 24 hearing.
7/24/13	Ross M Kwasteniet	5.50	Prepare for and participate in hearing.
7/24/13	Jonathan S Henes, P.C.	4.20	Prepare for and participate in second day hearing.
7/24/13	Beth Friedman	5.00	Prepare for and participate in hearing.
7/24/13	Laura Saal	2.50	Prepare and revise hearing binders.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

20 - Hearings

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/24/13	Laura Saal	3.00	Prepare copies of redline and clean orders and organize same (1.5); prepare copies of additional hearing materials and organize same (1.5).
7/24/13	Laura Saal	4.00	Attend July 24 hearing.
7/24/13	William Guerrieri	1.50	Prepare for and participate in second day hearing.
7/30/13	Ross M Kwasteniet	1.60	Prepare for August 1 hearing.
8/01/13	Christopher T Greco	6.20	Prepare for hearing on cash collateral and other matters by researching cash collateral cases in committee objection, preparing notes and relevant excerpts from depositions for J. Henes and reviewing pleadings re same (3.2); attend hearing on cash collateral (3.0).
8/01/13	Andrea Weintraub	3.10	Travel to hearing (.5); attend hearing (2.1); travel from hearing (.5).
8/01/13	Ryan Dattilo	2.80	Attend cash collateral and investigation hearing (2.2); prepare materials for same (.6).
8/01/13	John Nedean	5.00	Prepare for August 1 hearing (1.0); organize and distribute hearing materials (2.0); attend hearing (2.0).
8/01/13	Jeffrey J Zeiger	2.00	Attend hearing on cash collateral and motion to suspend investigation.
8/01/13	Ross M Kwasteniet	3.30	Prepare for and participate in hearing.
8/01/13	Beth Friedman	4.70	Coordinate and prepare for hearing with court and attend hearing.
8/01/13	Laura Saal	9.00	Prepare binders and loose copies of clean and redline orders (2.5); revise hearing agenda (.4); prepare for and electronic filing of amended agenda (.3); prepare loose copies of same for hearing (.3); attend hearing (5.5).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

20 - Hearings

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/01/13	Melissa Koss	5.30	Prepare materials for hearing (2.3); revise orders per discussions on the record (1.2); attend hearing (1.8).
8/01/13	William Guerrieri	3.10	Prepare for hearing re cash collateral and cash management (1.6); attend hearing (1.5).
8/01/13	Charles J Kalil, II	2.30	Attend hearing on cash collateral issues and prepare materials in support of same.
8/05/13	Beth Friedman	.70	Arrange for telephonic appearances (.3); obtain and distribute transcripts (.4).
8/09/13	John Nedeau	1.50	Distribute hearing materials to Judge Stong's chambers.
8/13/13	Ross M Kwasteniet	1.10	Coordinate re evidentiary presentation issues for August 15 hearing.
8/14/13	Victor Noskov	3.00	Research re cash collateral.
8/14/13	John Nedeau	.20	Submit claims agent retention application and order to B. Friedman.
8/14/13	Beth Friedman	1.40	Numerous conferences with S. Jackson in chambers and preparation and coordination of hearing preparation.
8/14/13	Laura Saal	14.70	Review and revise hearing agenda (1.2); prepare for and electronic filing of same (.3); prepare hearing binder for W. Guerrieri (1.0); prepare binders for J. Henes (1.0); print loose copies of all relevant pleadings and organize same (3.5); prepare hearing binders of relevant pleadings for team (3.5); prepare for and electronic filing of reply to cash collateral motion (4.0); coordinate service of same (.2).
8/15/13	Christopher T Greco	2.50	Attend hearing re cash collateral and other issues.
8/15/13	Christopher Marcus, P.C.	4.50	Office conference re hearing preparation (1.5); attend hearing (3.0).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

20 - Hearings

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/15/13	Jessica Peet	5.50	Attend cash collateral hearing.
8/15/13	Andrea Weintraub	7.70	Prepare for hearing (1.2); attend hearing (6.5).
8/15/13	John Nedeau	11.00	Transport hearing materials to hearing (.5); distribute materials at designated locations in courtroom (4.4); distribute lunch packages (.5); attend hearing (5.4); post-hearing follow up and transport materials back to K&E office (.2).
8/15/13	Jeffrey J Zeiger	9.10	Attend hearing on cash collateral for potential evidentiary hearing.
8/15/13	Ross M Kwasteniet	9.50	Prepare for and participate in cash collateral hearing.
8/15/13	Jonathan S Henes, P.C.	3.90	Prepare for cash collateral hearing.
8/15/13	Beth Friedman	3.30	Prepare for and attend hearing (2.8); arrange for orders to be uploaded (.2); arrange for telephonic appearances (.3).
8/15/13	Laura Saal	11.00	Prepare additional materials for hearing (2.0); attend hearing (9.0).
8/15/13	Melissa Koss	8.40	Prepare for and attend contested hearing.
8/15/13	Robert Orren	1.00	Prepare and upload approved orders from August 15 hearing.
8/15/13	William Guerrieri	3.70	Prepare, attend and participate in hearing re cash collateral motion, author motion, case management motion, Willkie Farr retention, OCP motion and interim compensation motion.
8/15/13	Charles J Kalil, II	7.00	Prepare for and participate in hearing on cash collateral issues (.8); conduct tasks associated with potential settlement of issues for hearing on cash collateral at courthouse (6.2).
8/19/13	Jacob Goldfinger	1.50	Prepare binders and materials for hearing.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

20 - Hearings

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/19/13	Beth Friedman	1.60	Coordinate re hearing preparation (1.2); arrange for telephonic appearances (.4).
8/20/13	Christopher T Greco	2.60	Attend via telephone hearing re Apax investigation motion and cash collateral update (2.1); coordinate with chambers re same and submission of proposed orders (.5).
8/20/13	Christopher Marcus, P.C.	2.00	Prepare for hearing (.5); attend hearing (1.5).
8/20/13	Andrea Weintraub	2.10	Prepare for hearing (1.3); attend hearing (.8).
8/20/13	Ryan Dattilo	1.70	Attend hearing on Apax investigation and cash management order (1.1); prepare for same (.6).
8/20/13	Beth Friedman	.40	Arrange for telephonic court appearances.
8/20/13	Laura Saal	4.50	Prepare for hearing (2.0); attend hearing (2.5).
8/20/13	Melissa Koss	.80	Attend court hearing telephonically (.6); correspond with B. Friedman and C. Greco re same (.2).
8/21/13	Beth Friedman	.40	Obtain and distribute hearing transcript.
8/29/13	Andrea Weintraub	.60	Compile upcoming hearing schedule (.4); correspond with the Company re same (.2)
		375.70	TOTAL HOURS

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

20 - Hearings

Description of Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
7/02/13	Standard Prints	14.17
7/02/13	Standard Prints	23.92
7/02/13	Standard Prints	8.84
7/02/13	Standard Prints	56.16
7/02/13	Color Prints	6.05
7/02/13	Color Prints	7.15
7/02/13	Color Prints	10.45
7/02/13	Color Prints	14.85
7/02/13	Color Prints	17.05
7/02/13	Color Prints	13.20
7/02/13	Color Prints	16.50
7/02/13	Color Prints	25.30
7/02/13	Color Prints	30.80
7/02/13	Jason Gott, Overtime Transportation	11.25
7/02/13	Alexandra Schwarzman, Overtime Transportation	12.50
7/03/13	COURTCALL, LLC - Telephonic hearing.	245.00
7/03/13	Overnight Delivery, Fed Exp	10.54
7/03/13	Overnight Delivery, Fed Exp	36.87
7/03/13	Travis Bayer, Overtime Transportation	25.00
7/03/13	Beth Friedman, Overtime Transportation	5.00
7/03/13	Melissa Koss, Overtime Transportation	19.70
7/03/13	Melissa Koss, Overtime Transportation	10.10
7/03/13	COURTCALL, LLC - Appearance Fees 07/03/2013.	30.00
7/08/13	Scanned Images	.65
7/09/13	ZEIGER JEFFERY, Local Transportation, Date: 7/3/2013	55.69
7/09/13	NEDEAU,JOHN, Local Transportation, Date: 7/3/2013	51.79
7/09/13	DUNN,DEAN, Local Transportation, Date: 7/3/2013	36.76
7/09/13	DURBIN,DEAF, Local Transportation, Date: 7/3/2013	150.16
7/09/13	ORREN,ROBERT Local Transportation, Date: 7/3/2013	40.10
7/18/13	MARCUS CHRISTOPHER, Local Transportation, Date: 7/3/2013	122.24
7/24/13	Standard Prints	30.29
7/29/13	Standard Prints	91.52
7/29/13	VERITEXT - PO BOX 71303 (NT), Court Reporter Deposition, Original transcript	761.15
7/30/13	TRANSPERFECT DOCUMENT MANAGEMENT INC - Outside Copy/Binding	858.03
	Services, Document production	
7/31/13	Standard Prints	10.01
7/31/13	Standard Prints	.26
7/31/13	Standard Prints	43.42
7/31/13	SEAMLESS NORTH AMERICA INC, Laura Saal, Overtime Meals 7/31/2013	20.00
8/01/13	Standard Prints	9.10
8/01/13	Standard Prints	672.75
8/01/13	Standard Prints	4.68
8/01/13	Color Prints	1,067.00
8/02/13	Standard Prints	32.11

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

20 - Hearings

8/02/13	Standard Prints	2.86
8/02/13	Standard Prints	.26
8/02/13	Standard Prints	123.89
8/02/13	Standard Prints	549.90
8/02/13	Overnight Delivery, Fed Exp	58.85
8/02/13	Overnight Delivery, Fed Exp	31.22
8/05/13	Standard Prints	11.31
8/06/13	Standard Prints	20.54
8/07/13	VERITEXT - PO BOX 71303 (NT), Court Reporter Deposition, Original Transcript	627.75
8/08/13	Standard Prints	7.80
8/08/13	Standard Prints	.65
8/08/13	Standard Prints	2.34
8/09/13	Standard Prints	.26
8/09/13	Standard Prints	66.95
8/12/13	Standard Prints	1.30
8/13/13	Standard Prints	91.52
8/14/13	Standard Copies or Prints	41.60
8/14/13	Standard Prints	.13
8/14/13	Standard Prints	361.66
8/14/13	Scanned Images	.26
8/14/13	SEAMLESS NORTH AMERICA INC, Laura Saal, Overtime Meals 8/14/2013	20.00
8/15/13	Standard Prints	224.64
8/15/13	Standard Prints	.26
8/15/13	Standard Prints	642.72
8/15/13	Standard Prints	301.60
8/15/13	Standard Prints	21.71
8/15/13	Color Prints	396.00
8/15/13	Color Prints	1.10
8/15/13	Color Prints	237.60
8/15/13	Andrea Weintraub, Overtime Transportation	26.25
8/15/13	Melissa Koss, Overtime Transportation	18.50
8/15/13	Melissa Koss, Travel Meal	9.74
8/15/13	Melissa Koss, Travel Meal	8.11
8/15/13	Secretarial Overtime, Mary Dash	31.50
8/15/13	Secretarial Overtime, Mary Dash	31.50
8/16/13	Overnight Delivery, Fed Exp	76.32
8/16/13	Overnight Delivery, Fed Exp	75.06
8/16/13	GX GREEN EXPRESS INC - Outside Messenger Services, L Saal, 8/14/13	108.98
8/18/13	Outside Messenger Services, L Saal, 8/14/2013	50.57
8/18/13	Outside Messenger Services, L Saal, 8/15/2013	80.50
8/19/13	Standard Prints	119.60
8/19/13	Standard Prints	.52
8/19/13	Standard Prints	11.44
8/19/13	VERITEXT - PO BOX 71303 (NT), Court Reporter Deposition, Original Transcript	473.05
8/20/13	Standard Prints	110.63

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

20 - Hearings

8/20/13	Standard Prints	5.07
8/20/13	Andrea Weintraub, Overtime Transportation	31.87
8/21/13	Standard Prints	105.43
8/21/13	Standard Prints	5.33
8/22/13	Standard Prints	.26
8/22/13	Standard Prints	1.17
8/23/13	Standard Prints	26.26
8/26/13	Standard Prints	1.30
8/26/13	Standard Prints	1.17
8/27/13	Standard Prints	.78
8/27/13	Standard Prints	7.80
8/28/13	Standard Prints	8.84
8/28/13	Color Prints	12.10
8/28/13	Color Prints	8.80

TOTAL EXPENSES

\$ 10,003.24

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

September 20, 2013

Cengage Learning, Inc.
200 First Stamford Place
Fourth Floor
Stamford, CT 06902

Attention: Dean Durbin, CFO

Invoice Number: 4152754
Client Matter: 15222-21

In the matter of Insurance

For legal services rendered through August 31, 2013 (see attached Description of Legal Services for detail)	\$ 1,314.50
For expenses incurred through August 31, 2013 (see attached Description of Expenses for detail)	<u> \$.00</u>
Total legal services rendered and expenses incurred	\$ 1,314.50

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

21 - Insurance

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Jason Gott	1.50	495.00	742.50
William Guerrieri	.80	715.00	572.00
TOTALS	2.30		\$1,314.50

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

21 - Insurance

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/08/13	Jason Gott	.30	Telephone conference with counsel to insurance provider re bankruptcy filing, related questions.
7/22/13	Jason Gott	.80	Correspond with K. Karpe re insurance order (.4); revise same (.4).
7/23/13	Jason Gott	.40	Correspond with K. Karpe, W. Guerrieri re insurance order.
8/20/13	William Guerrieri	.80	Review and analyze issues re D&O insurance and tail policy.
		2.30	TOTAL HOURS

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

September 20, 2013

Cengage Learning, Inc.
200 First Stamford Place
Fourth Floor
Stamford, CT 06902

Attention: Dean Durbin, CFO

Invoice Number: 4152755
Client Matter: 15222-22

In the matter of Intellectual Property Issues

For legal services rendered through August 31, 2013 (see attached Description of Legal Services for detail)	\$ 127,804.00
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For expenses incurred through August 31, 2013 (see attached Description of Expenses for detail)	<u>\$ 789.13</u>
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Total legal services rendered and expenses incurred	\$ 128,593.13
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Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

22 - Intellectual Property Issues

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Robert Enayati	2.80	675.00	1,890.00
Jacob Goldfinger	1.30	305.00	396.50
Jason Gott	14.50	495.00	7,177.50
William Guerrieri	24.50	715.00	17,517.50
Jonathan S Henes, P.C.	8.40	1,025.00	8,610.00
Erik Hepler	1.10	955.00	1,050.50
Neil S Hirshman, P.C.	.20	995.00	199.00
Ross M Kwasteniet	13.00	840.00	10,920.00
Daniel Lewis	26.00	715.00	18,590.00
Matthew S Lovell	18.90	740.00	13,986.00
Christopher Marcus, P.C.	9.30	895.00	8,323.50
Claudia E Ray	.20	875.00	175.00
Joshua L Simmons	5.10	630.00	3,213.00
Stanley Wash	42.40	495.00	20,988.00
Rory Wellever	14.50	495.00	7,177.50
Jeffrey J Zeiger	9.20	825.00	7,590.00
TOTALS	191.40		\$127,804.00

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

22 - Intellectual Property Issues

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/08/13	Ross M Kwasteniet	2.10	Analyze legal and valuation issues related to copyrights.
7/08/13	Daniel Lewis	.40	Revise copyright security agreement filings chart (.2); correspond with M. Lovell re same (.2).
7/09/13	Stanley Wash	1.40	Office conference with Ocean Tomo re copyright valuation project.
7/09/13	Jeffrey J Zeiger	1.80	Correspond with Ocean Tomo, R. Kwasteniet and M. Lovell re copyright valuation analysis (1.4); prepare for same (.4).
7/09/13	Ross M Kwasteniet	4.50	Prepare for and participate in telephone conference with Ocean Tomo team (3.2); correspond with K&E team re same (.5); review caselaw re copyright issues (.8).
7/09/13	Matthew S Lovell	2.40	Review copyright-related background materials and information requests from Ocean Tomo (.6); prepare for and participate in conference with K&E, Ocean Tomo and Lazard re copyright valuation (.7); review lender filings re copyrights (1.1).
7/11/13	Stanley Wash	7.00	Draft and revise memorandum re expert discovery (6.3); arrange telephone conference between Ocean Tomo and Cengage management re discussion of spreadsheets in the data room (.7).
7/11/13	Jeffrey J Zeiger	.20	Correspond with K. Carson re provision of information to Ocean Tomo (.1); review spreadsheets re same (.1).
7/12/13	Stanley Wash	3.00	Telephone conference with Cengage and Ocean Tomo re copyright valuation and document analysis (.9); telephone conference with M. Moyers re copyright valuation document collection (2.1).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

22 - Intellectual Property Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/12/13	Jeffrey J Zeiger	1.10	Telephone conference with Ocean Tomo, company, R. Kwasteniet and S. Wash re information requests for copyright valuation project (.9); prepare for same (.2).
7/12/13	Matthew S Lovell	.50	Prepare for and participate in telephone conference with the company and Ocean Tomo re copyright analysis.
7/14/13	Stanley Wash	.20	Correspond with K. Carson, J. Zeiger, and M. Moyers re document collection for Ocean Tomo copyright valuation project.
7/15/13	Stanley Wash	.70	Telephone conference with K. Carson re document collection for Ocean Tomo copyright valuation (.3); telephone conference with L. Quinlivan and N. Ream with Ocean Tomo re questions related to copyright valuation project (.4).
7/15/13	Daniel Lewis	.50	Telephone conference with A. Schwarzman re intellectual property issue (.3); telephone conference with M. Lovell re same (.2).
7/16/13	Ross M Kwasteniet	.50	Analyze copyright issues.
7/16/13	Daniel Lewis	.30	Revise copyright security agreement filings chart.
7/17/13	Jeffrey J Zeiger	.10	Telephone conference with Ocean Tomo re data requests.
7/18/13	Jason Gott	5.90	Research re potential issues re disputed copyrights (2.8); analyze debt documents re same (1.4); draft correspondence with W. Guerrieri re same (.6); review and analyze precedent re same (1.1).
7/18/13	Stanley Wash	1.00	Telephone conference with Ocean Tomo re copyright valuation documents.
7/19/13	Jason Gott	3.20	Draft memorandum re copyright issues, plan implications (2.1); research re same (1.1).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

22 - Intellectual Property Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/19/13	Stanley Wash	2.00	Telephone conference with Ocean Tomo team re valuation of copyrights (.9); conference with C. Manko, K. Carson, S. Tassel, and R. McNamara to define and locate information re same (1.1).
7/22/13	Stanley Wash	.50	Telephone conference with Ocean Tomo team and C. Manko and R. McNamara with the company re Ocean Tomo information requests re valuation of copyrights.
7/23/13	Stanley Wash	.50	Telephone conference with Ocean Tomo re document requests to assist in copyright valuation.
7/24/13	Stanley Wash	.60	Correspond with Ocean Tomo re copyright valuation and background materials re same.
7/25/13	Matthew S Lovell	.50	Correspond with K. Carson and K&E team re author contract.
7/25/13	William Guerrieri	1.30	Review and analyze summary of copyright valuation analysis.
7/25/13	Daniel Lewis	.30	Correspond and telephone conferences with M. Lovell re author agreements.
7/26/13	Matthew S Lovell	.50	Review author contracts and assess issues with treatment in bankruptcy proceeding.
7/28/13	William Guerrieri	1.20	Correspond with J. Gott re copyright priority issue (.7); review and analyze materials re same (.5).
7/29/13	Joshua L Simmons	.30	Telephone conference with M. Lovell re copyright research.
7/29/13	Rory Wellever	4.30	Review and analyze caselaw re author copyright issues (3.4); draft correspondence re same (.7); telephone conference with D. Lewis re same (.2).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

22 - Intellectual Property Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/29/13	Matthew S Lovell	2.00	Research re issues re author contracts (.5); prepare for and participate in telephone conference with Cengage and K&E re same (.5); correspond with K&E team re same (.7); review caselaw and draft and send correspondence to K. Carson re same (.3).
7/29/13	Daniel Lewis	4.30	Telephone conference with M. Lovell re intellectual property issues (.2); review and analyze author agreements (1.4); conferences with M. Lovell re same (.4); research re priority of conflicting security interests (1.3); telephone conference with W. Guerrieri and J. Gott re same (.3); telephone conference with R. Wellever re same (.2); telephone conference with R. Prescan re same (.2); office conferences with M. Lovell, R. Wellever, and S. Wash re same (.3).
7/30/13	Joshua L Simmons	.50	Review and analyze case law re IP (.3); conduct research re copyright ownership after agreement rejection (.2).
7/30/13	Stanley Wash	3.10	Prepare for and participate in telephone conferences with Ocean Tomo and the company re copyright valuation (2.0); review and analyze background materials re same (1.1).
7/30/13	Rory Wellever	1.30	Additional analysis re Peregrine (.6); telephone conference with D. Lewis and S. Wash to discuss perfection of security interest and Section 205(d) of the Copyright Act (.7).
7/30/13	Matthew S Lovell	1.10	Research re copyright issues (.8); correspond with K&E team re same (.3).
7/30/13	Daniel Lewis	2.50	Research re priority of conflicting security interests in copyrights (1.4); correspondence and telephone conferences with R. Wellever re same (.4); telephone conference with K&E team re same (.7).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

22 - Intellectual Property Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/31/13	Stanley Wash	.40	Correspond with Ocean Tomo re materials re copyright valuation.
7/31/13	Matthew S Lovell	.30	Correspond with K&E team and K. Carson re author contracts.
8/01/13	Joshua L Simmons	4.00	Conduct research re copyright ownership after agreement rejection (1.3); draft analysis re same (.7); office conference with C. Ray re same (1.1); correspondence with K&E working group re same (.9).
8/01/13	Jonathan S Henes, P.C.	1.80	Review documents sent to Ocean Tomo for copyrights analysis (.7); review legal analysis of 1400 copyrights (1.1).
8/01/13	Daniel Lewis	.50	Review memorandum re rejection of copyright assignment agreements.
8/02/13	Stanley Wash	.90	Telephone conference with Ocean Tomo team and the company re copyright valuation (.5); telephone conference with Ocean Tomo team re progress and strategy on copyright valuation (.4).
8/02/13	Jacob Goldfinger	1.30	Search case law re copyrights and correspond with working group re same.
8/02/13	William Guerrieri	1.30	Review and analyze summary of copyright valuation analysis.
8/02/13	William Guerrieri	1.70	Review and analyze issues re Peregrine case and summarize same.
8/04/13	Daniel Lewis	.30	Correspond with K. Carson re copyright issues.
8/05/13	Stanley Wash	.40	Correspond with C. Manko and E. Quinlivan re document collection to assist Ocean Tomo in copyright valuation.
8/05/13	Jonathan S Henes, P.C.	1.10	Review cases re 14000 copyrights.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

22 - Intellectual Property Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/05/13	William Guerrieri	3.70	Review and analyze case law re additional disputed copyrights (2.5); review and revise memorandum re same (1.2).
8/06/13	Stanley Wash	.30	Plan for telephone conference with the Ocean Tomo team re progress and plan for moving forward.
8/07/13	William Guerrieri	2.60	Review and analyze case law re additional disputed copyrights (1.5); review and revise memorandum re same (1.1)
8/08/13	Christopher Marcus, P.C.	4.00	Research re 14,000 copyright dispute (2.1); review memorandum re deficiency claims (1.4); telephone conference with committee re copyrights issues (.5).
8/08/13	Stanley Wash	.90	Prepare for and participate in telephone conference with Ocean Tomo re update on progress and strategy moving forward re valuation of copyrights, including discussion of deadlines.
8/08/13	Jeffrey J Zeiger	2.00	Telephone conference with committee professionals re copyright legal analysis (.6); telephone conference with Ocean Tomo, M. Lovell, K. Carson, R. Kwasteniet, S. Wash and C. Kalil re copyright valuation (.6); telephone conference with R. Kwasteniet re same (.4); telephone conference with Ocean Tomo re same (.1); analyze legal research re expert discovery issues (.3).
8/08/13	Ross M Kwasteniet	3.10	Analyze intellectual property issues and caselaw.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

22 - Intellectual Property Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/08/13	Matthew S Lovell	1.60	Telephone conference with restructuring team and committee counsel re copyrights (.5); prepare for and participate in telephone conference with K&E team and Ocean Tomo re copyright valuation (.5); correspond with K&E team re copyright license analysis (.2); conduct research re author agreement rejections in advance of discussions with Cengage re same (.4).
8/08/13	Jonathan S Henes, P.C.	4.40	Analyze issues re copyrights and intellectual property (3.1); review memorandum re deficiency claims (.4); telephone conference with committee re copyrights issues (.9).
8/08/13	William Guerrieri	3.60	Review and analyze case law re additional disputed copyrights (2.5); review and revise memorandum re same (1.1)
8/08/13	Daniel Lewis	2.30	Prepare for and participate in telephone conference with M. Lovell, W. Guerrieri, R. Kwasteniet, J. Henes, Lazard team and committee re copyright issues (.8); telephone conference with M. Lovell, W. Guerrieri, R. Kwasteniet and J. Henes re same (.3); conference with M. Lovell re same (.5); telephone conference with M. Lovell, W. Guerrieri, R. Kwasteniet, KOcean Tomo team, Lazard team and K. Carson re same (.7).
8/09/13	Claudia E Ray	.20	Correspond with M. Lovell, J. Simmons and R. Kwasteniet re author agreement/copyright issues.
8/09/13	Joshua L Simmons	.30	Correspond with M. Lovell re author agreement rejection (.1); correspond with C. Ray re same (.2).
8/09/13	Erik Hepler	1.10	Review and revise analysis of effect of intercreditor agreements on claims with respect to perfected and unperfected security interests in intellectual property

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

22 - Intellectual Property Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/09/13	Jeffrey J Zeiger	.20	Analyze hypothetical copyright valuation from Ocean Tomo.
8/09/13	Matthew S Lovell	1.80	Review correspondence re copyright perfection and copyright license analysis (.3); research re author contract rejection (.5); prepare for and participate in telephone conference with the company and K&E re author contract rejection (.5); draft and send correspondence re author contract rejection analysis and recommendation to K&E restructuring team (.5).
8/09/13	William Guerrieri	3.40	Correspond with working group re Ocean Tomo engagement issues (.8); review and analyze case law re additional disputed copyrights (1.5); review and revise memorandum re same (1.1)
8/12/13	Christopher Marcus, P.C.	1.50	Analyze copyright research.
8/12/13	Stanley Wash	.80	Plan and prepare for telephone conference with Ocean Tomo team re status of copyright valuation and plans moving forward (.5); conference with K&E team re Ocean Tomo status (.2); conference with C. Manko re documents needed for copyright valuation (.1).
8/12/13	Matthew S Lovell	.50	Review notes and correspondence re author agreement rejections and draft and send correspondence to K. Carson re rejection of author agreements.
8/14/13	Christopher Marcus, P.C.	1.10	Telephone conference with Ocean Tomo re copyrights (.6); analyze copyrights research (.5).
8/14/13	Stanley Wash	1.00	Plan and prepare for telephone conference with Ocean Tomo team re copyright valuation.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

22 - Intellectual Property Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/14/13	Rory Wellever	2.20	Research re perfection of security interests in accounts receivable attributable to copyright (1.1); analyze related line of cases (.8); correspond with D. Lewis re same (.1); draft summary explaining results of legal research (.2).
8/14/13	Matthew S Lovell	1.00	Research re liens on copyrights and related inventory and receivables (.5); correspond with K&E restructuring team and intellectual property team re same (.5).
8/14/13	William Guerrieri	1.30	Telephone conference with Ocean Tomo re copyright report (.7); review and analyze issues re same (.6).
8/14/13	Daniel Lewis	4.50	Correspond and telephone conferences with M. Lovell re copyright issues (2.1); research re security interest in copyright proceeds (.8); conference with M. Lovell re same (.4); conference with R. Wellever re same (.5); review memorandum re same (.3); correspond and telephone conferences with R. Wellever and M. Lovell re same (.4).
8/15/13	Stanley Wash	.80	Plan and prepare for telephone conference with Ocean Tomo team re copyright valuation report (.6); collect and produce documents to Ocean Tomo team to assist in valuation of copyrights (.2).
8/19/13	Jason Gott	4.70	Research re security interests in copyrights, bankruptcy implications (2.2); revise memorandum re same (1.9); correspond with W. Guerrieri re same (.6).
8/19/13	Robert Enayati	2.80	Review correspondence and attachments re restructuring litigation.
8/20/13	Jason Gott	.70	Telephone conference with K&E, Milbank teams re copyrights issues.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

22 - Intellectual Property Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/20/13	Jeffrey J Zeiger	.20	Telephone conference with R. D'Souza re information requests for valuation of 14,000 copyrights.
8/20/13	Matthew S Lovell	1.40	Review committee motion re copyright avoidance actions and status of certain copyrights (.4); prepare for and participate in telephone conference with Milbank and K&E re committee arguments re 14,000 copyrights (.7); review and correspond with K&E team re research materials on perfection issues (.3).
8/20/13	William Guerrieri	.60	Negotiate and revise IP expert retention engagement letter for first lien group.
8/20/13	Daniel Lewis	2.30	Prepare for and participate in telephone conference with M. Lovell, C. Marcus, R. Kwasteniet, W. Guerrieri, and Milbank and Davis Polk team members re copyright issues (1.1); correspond with C. Marcus, W. Guerrieri, and M. Lovell re same (.6); correspond with R. Wellever re same (.3); conduct research re same (.3).
8/21/13	Christopher Marcus, P.C.	1.70	Analyze issues re copyright research.
8/21/13	Stanley Wash	2.10	Conference with C. Manko and K. Carson re document collection to assist Ocean Tomo in copyright valuation (.9); prepare for and participate in telephone conference with the company and Ocean Tomo re document collection relating to copyright valuation (.6); conference with Ocean Tomo re compiling identifying information related to the 1,500 copyrights at issue (.6).
8/21/13	Rory Wellever	.30	Review researched articles and provide relevant articles to restructuring team re copyright issues.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

22 - Intellectual Property Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/21/13	Jeffrey J Zeiger	.50	Telephone conference with R. D'Souza re timing and information requests for 14,000 copyrights (.1); address follow up issues re same (.3); telephone conference with T. Cowan re same (.1).
8/21/13	William Guerrieri	1.10	Correspond with working group re copyright valuation and Ocean Tomo report.
8/22/13	Christopher Marcus, P.C.	1.00	Review and analyze copyright issues.
8/22/13	Stanley Wash	2.00	Plan and prepare for telephone conference with R. D'Souza with Ocean Tomo re valuation of 1,500 copyrights at issue (1.1); conference with Ocean Tomo to coordinate inquiries to Lazard re documents created by Lazard that are available in the data room (.9).
8/22/13	Jonathan S Henes, P.C.	1.10	Review and analyze copyright issues.
8/22/13	William Guerrieri	1.00	Review and revise non-disclosure agreement re first lien copyright advisor.
8/22/13	Daniel Lewis	.50	Correspond with C. Marcus re copyright issues (.3); correspond with M. Lovell re same (.2).
8/23/13	Stanley Wash	3.90	Prepare for and attend conference at Ocean Tomo offices re valuation of 1500 and 14,000 copyrights, as well as the copyrights from the Hampton Brown business.
8/23/13	Daniel Lewis	1.50	Correspond and telephone conferences with A. Schwarzman re intellectual property issues (.5); correspond with M. Lovell re same (.7); telephone conferences with C. Kalil re same (.2); correspond with R. Kwasteniet re same (.1).
8/23/13	Neil S Hirshman, P.C.	.20	Correspond with D. Lewis re vendor services.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

22 - Intellectual Property Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/24/13	Stanley Wash	.80	Coordinate compilation and delivery of information necessary for Ocean Tomo to value copyrights from the Hampton Brown business.
8/24/13	Jeffrey J Zeiger	3.10	Analyze and comment on draft Ocean Tomo report re copyright valuation.
8/24/13	Daniel Lewis	.50	Correspond with K. Carson re copyright issues.
8/25/13	Stanley Wash	2.10	Conference with K. Carson, C. Manko, and R. McNamara to coordinate and gather information necessary for Ocean Tomo to value set of 14,000 copyrights at issue, as well as copyrights from the Hampton Brown business.
8/25/13	Matthew S Lovell	.50	Review Ocean Tomo draft valuation report and J. Zeiger comments re same.
8/26/13	Ross M Kwasteniet	2.80	Review and comment on draft report from Ocean Tomo.
8/26/13	Matthew S Lovell	1.30	Review correspondence re perfection history and correspond with K. Carson and M. Rogren re same (.5); telephone conference with R. Kwasteniet and C. Marcus re 14,000 copyrights and theories re same (.3); coordinate with D. Lewis re additional research re 14,000 copyrights and notice under Copyright Act (.2); review correspondence re bringdown on copyright lists requested by Davis Polk and correspond with D. Lewis re same (.3).
8/26/13	William Guerrieri	1.70	Correspond with K&E litigation team re copyright diligence (.4); review and respond to correspondence re Ocean Tomo report (.5); review and analyze issues re 14,000 copyrights (.8).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

22 - Intellectual Property Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/26/13	Daniel Lewis	2.50	Correspond with K. Carson and M. Lovell re copyright issues (.9); prepare for and participate in telephone conference with W. Guerrieri, S. Wash, T. Bayer, and M. Lovell re same (1.1); review copyright security agreements (.2); correspond with T. Bayer re same (.3). .
8/27/13	Stanley Wash	2.90	Prepare for and participate in telephone conference with Cengage and M. Lovell and D. Lewis re methodology for determining copyrights at issue (1.2); prepare for and participate in telephone conference with Ocean Tomo and Cengage re Ocean Tomo draft report valuing 1,500 copyrights at issue (1.1); prepare for and participate in telephone conference with R. Kwasteniet re Ocean Tomo draft report valuing 1500 copyrights (.6).
8/27/13	Rory Wellever	.50	Correspond with M. Lovell re caselaw re avoidance of lien.
8/27/13	Daniel Lewis	1.50	Telephone conference with M. Lovell re priority of security interests in copyrights (.4); telephone conference with R. Wellever re same (.3); prepare for and participate in telephone conference with K. Carson, M. Lovell, S. Wash, and Ocean Tomo team members re copyright issues (.8).
8/28/13	Stanley Wash	3.10	Prepare for and participate in telephone conference with M. Lovell, D. Lewis, and T. Bayer re determination of number of copyrights potentially at issue (.8); prepare for and participate in telephone conference with M. Rogren, K. Carson, M. Lovell, D. Lewis, and T. Bayer re determination of copyrights at issue (1.6); conference with M. Moyers of Ocean Tomo to determine all documents needed for Ocean Tomo to complete its valuation of the roughly 14,000 copyrights at issue (.7).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

22 - Intellectual Property Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/28/13	Rory Wellever	2.80	Research re constructive notice and avoidance of liens.
8/28/13	Matthew S Lovell	1.20	Review correspondence from and correspond with, K&E team re reconciliation of lists of 1,500 unperfected copyrights (.5); telephone conference with R. Kwasteniet re assessment of 14,000 copyrights and list for Ocean Tomo review (.2); draft and send correspondence to K. Carson re same (.2); prepare for and participate in telephone conference with Cengage and K&E re reconciliation of lists of 1,500 unperfected copyrights (.3).
8/29/13	Rory Wellever	2.30	Research re constructive notice of multiple liens.
8/29/13	Matthew S Lovell	2.00	Review proposed Ocean Tomo preliminary report re unperfected copyrights and draft and send correspondence to S. Wash with comments re same.
8/29/13	Daniel Lewis	.30	Correspond and telephone conferences with R. Wellever re copyright issues.
8/30/13	Rory Wellever	.80	Review and analyze author contracts for conditional assignments.
8/30/13	Matthew S Lovell	.30	Review copyright-related research materials re lien priority and perfection.
8/30/13	Daniel Lewis	1.00	Correspond and telephone conferences with R. Wellever re author agreements issues (.4); Correspond with A. Schwarzman re same (.3); correspond and telephone conferences with T. Bayer re copyright issues (.3).
		191.40	TOTAL HOURS

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

22 - Intellectual Property Issues

Description of Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
7/02/13	Standard Prints	23.53
7/05/13	Standard Prints	.78
7/05/13	Standard Prints	273.65
7/15/13	Standard Prints	1.43
7/18/13	Standard Prints	.13
7/18/13	Standard Prints	60.32
7/22/13	Scanned Images	.39
7/22/13	Scanned Images	.39
7/23/13	Standard Prints	67.21
7/23/13	Scanned Images	.26
7/24/13	Standard Prints	.26
7/24/13	Standard Prints	28.21
7/24/13	Scanned Images	.26
7/25/13	Standard Prints	2.86
7/26/13	Standard Prints	5.20
7/29/13	Standard Prints	4.94
7/29/13	Standard Prints	9.88
7/29/13	WEST, Computer Database Research, DES JARDINS,KEN 7/29/2013	2.75
7/29/13	WEST, Computer Database Research, WELLEVER,RORY, 7/29/2013	166.48
7/30/13	WEST, Computer Database Research, WELLEVER,RORY, 7/30/2013	19.50
7/31/13	INTERCALL - Third Party Telephone Charges, M. Lovell	3.94
7/31/13	Standard Prints	1.95
7/31/13	Standard Prints	.26
7/31/13	Standard Prints	2.21
8/01/13	Standard Prints	.52
8/01/13	Standard Prints	1.30
8/01/13	Standard Prints	68.12
8/02/13	Standard Prints	6.37
8/05/13	Standard Prints	.13
8/06/13	Standard Prints	.65
8/08/13	Standard Prints	3.51
8/09/13	Standard Prints	1.04
8/12/13	Standard Prints	1.56
8/14/13	Standard Prints	2.60
8/21/13	Standard Prints	1.04
8/27/13	Standard Prints	1.30
8/31/13	INTERCALL - Third Party Telephone Charges, D. Lewis	4.25
8/31/13	INTERCALL - Third Party Telephone Charges, S. Walsh	19.95

TOTAL EXPENSES

\$ 789.13

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

22 - Intellectual Property Issues

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

September 20, 2013

Cengage Learning, Inc.
200 First Stamford Place
Fourth Floor
Stamford, CT 06902

Attention: Dean Durbin, CFO

Invoice Number: 4152756
Client Matter: 15222-23

In the matter of Intercompany Obligations

For legal services rendered through August 31, 2013 (see attached Description of Legal Services for detail)	\$ 16,815.50
For expenses incurred through August 31, 2013 (see attached Description of Expenses for detail)	<u> \$.00</u>
Total legal services rendered and expenses incurred	\$ 16,815.50

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

23 - Intercompany Obligations

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
William Guerrieri	15.40	715.00	11,011.00
Jonathan S Henes, P.C.	.80	1,025.00	820.00
Christopher Marcus, P.C.	1.20	895.00	1,074.00
Alexandra Schwarzman	7.90	495.00	3,910.50
TOTALS	25.30		\$16,815.50

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

23 - Intercompany Obligations

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/23/13	Alexandra Schwarzman	.10	Correspond with Lazard re intercompany loans.
7/25/13	William Guerrieri	1.20	Review and analyze issues re intercompany claims and summarize same.
7/26/13	Alexandra Schwarzman	.30	Review and revise intercompany loan memorandum.
7/28/13	Alexandra Schwarzman	2.80	Review and revise intercompany loan memorandum.
7/29/13	William Guerrieri	2.20	Review and revise memorandum re intercompany obligations.
8/05/13	William Guerrieri	2.30	Review and revise memorandum re intercompany loans (1.9); correspond with R. Kwasteniet and A. Schwarzman re same (.4).
8/06/13	William Guerrieri	3.70	Review and revise memorandum re intercompany loans (2.9); correspond with R. Kwasteniet and A. Schwarzman re same (.8).
8/07/13	Christopher Marcus, P.C.	1.20	Review and analyze intercompany claims memorandum.
8/08/13	Alexandra Schwarzman	3.80	Revise intercompany loan memo.
8/19/13	William Guerrieri	1.20	Review and revise memorandum re intercompany loan issues.
8/21/13	William Guerrieri	2.00	Review and revise memorandum re intercompany loan issues.
8/22/13	Jonathan S Henes, P.C.	.80	Review intercompany issues.
8/27/13	Alexandra Schwarzman	.90	Review and revise intercompany loan memo (.3); telephone conference with Arent Fox re same (.6).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

23 - Intercompany Obligations

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/27/13	William Guerrieri	2.20	Review and analyze considerations and summaries re intercompany claims (1.6); correspond with A. Schwarzman, R. Kwasteniet re same (.6).
8/28/13	William Guerrieri	.60	Review and analyze issues re intercompany obligations and international transfer issues.
		25.30	TOTAL HOURS

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

September 20, 2013

Cengage Learning, Inc.
200 First Stamford Place
Fourth Floor
Stamford, CT 06902

Attention: Dean Durbin, CFO

Invoice Number: 4152757
Client Matter: 15222-24

In the matter of Leases and Contracts

For legal services rendered through August 31, 2013 (see attached Description of Legal Services for detail)	\$ 56,554.50
For expenses incurred through August 31, 2013 (see attached Description of Expenses for detail)	<u>\$ 12.74</u>
Total legal services rendered and expenses incurred	\$ 56,567.24

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

24 - Leases and Contracts

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Travis Bayer	.50	495.00	247.50
Ryan Dattilo	28.30	630.00	17,829.00
Beth Friedman	.70	335.00	234.50
Jason Gott	.70	495.00	346.50
Christopher T Greco	20.70	735.00	15,214.50
William Guerrieri	5.50	715.00	3,932.50
Erik Hepler	.60	955.00	573.00
Melissa Koss	1.40	630.00	882.00
Ross M Kwasteniet	3.10	840.00	2,604.00
Christopher Marcus, P.C.	1.50	895.00	1,342.50
Laura Saal	2.80	285.00	798.00
Alexandra Schwarzman	.90	495.00	445.50
Neil E Walther	4.60	630.00	2,898.00
Andrea Weintraub	18.60	495.00	9,207.00
TOTALS	89.90		\$56,554.50

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

24 - Leases and Contracts

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/10/13	Christopher T Greco	2.20	Conference with B. Kosturos and others re Stamford relocation and issues re retention (1.3); research re same (.9).
7/10/13	Christopher Marcus, P.C.	.60	Telephone conference with Company re Stamford relocation.
7/10/13	Ross M Kwasteniet	1.20	Telephone conference and correspondence re potential lease issues.
7/11/13	Christopher T Greco	2.80	Correspond with R. Dattilo and A. Weintraub re Stamford relocation motion (.6); follow up telephone conferences re same (1.8); telephone conference with T. Fleisher re post-petition rent (.4).
7/12/13	Christopher T Greco	.80	Correspond with R. Dattilo re Stamford relocation motion and status.
7/15/13	Christopher T Greco	.90	Correspond re Stamford relocation issues and status of motion.
7/15/13	Ross M Kwasteniet	.70	Prepare for and participate in telephone conference with A&M re contract review process.
7/15/13	Melissa Koss	.70	Correspond with W. Guerrieri re treatment of car leases in first day motions.
7/15/13	William Guerrieri	3.70	Correspond with A&M re executory contract review (.6); telephone conference with Company, A&M and K&E re strategy for reviewing executory contracts (1.2); summarize categories of contracts to review and issues re same (1.9).
7/16/13	Christopher T Greco	.80	Conferences with R. Dattilo re Stamford relocation.
7/16/13	Andrea Weintraub	1.30	Review and revise lease rejection motion.
7/17/13	Christopher T Greco	.10	Correspond re Stamford location issues.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

24 - Leases and Contracts

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/19/13	Neil E Walther	1.00	Telephone conference with working group re executory contracts strategy.
7/19/13	Alexandra Schwarzman	.90	Telephone conference with working group re executory contracts strategy.
7/19/13	William Guerrieri	1.80	Telephone conference with A&M re executory contract review process (.7); review and analyze issues re same (1.1).
8/01/13	Jason Gott	.40	Correspond and telephone conferences with C. Weil re Thomson Reuters issues re lease issues.
8/02/13	Erik Hepler	.60	Correspond with C. Greco re existence of security interest in leased real property
8/05/13	Christopher T Greco	1.90	Telephone conference with S. Gibson and A&M re real property leases, including re potential sales and rejection of same (1.2); follow up with R. Dattilo and A. Weintraub re Stamford home office lease rejection motion (.4); correspond with R. Dattilo re subtenant issue at Boston property (.3).
8/05/13	Andrea Weintraub	1.80	Real estate update telephone conference with A&M, company and K&E (.5); follow up telephone conference with A&M re leases to be rejected (.4); review leases to be rejected (.9).
8/05/13	Ryan Dattilo	3.90	Telephone conference with K&E, A&M and company re real estate issues (.7); review materials on rejecting subleases (1.2); correspond with C. Greco re same (.2); correspond with A&M re same (.2); review sublease agreements (.7); correspond with A. Weintraub re revisions to omnibus rejection motion (.3); review sublease rejection precedent in Second Circuit (.6).
8/06/13	Christopher T Greco	.80	Review and revise motion re corporate HQ (.6); correspond with C. Marcus re same (.2).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

24 - Leases and Contracts

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/06/13	Andrea Weintraub	1.00	Review and revise headquarters lease rejection motion (.8); discuss same with R. Dattilo (.2).
8/06/13	Ryan Dattilo	2.20	Revise Stamford relocation motion (.8); office conference with C. Greco and A. Weintraub re same (.3); further revision to relocation motion (1.1).
8/07/13	Christopher T Greco	.70	Telephone conference with J. Schmaltz and others re real estate update (.4); correspond with R. Campagna re Stamford relocation motion (.3).
8/07/13	Andrea Weintraub	2.60	Office conference with C. Greco and R. Dattilo re lease rejection motion (.2); review and revise lease rejection motion and draft new section re temporary lease (2.4)
8/08/13	Christopher T Greco	2.10	Review and revise lease headquarters rejection motion draft (1.4); correspond with R. Dattilo re same and status (.4); correspond with R. Dattilo re real estate issues (.3).
8/08/13	Ryan Dattilo	1.90	Review new lease motion precedent (1.1); revise Stamford relocation motion re same (.6); correspond with C. Greco re same (.2).
8/08/13	Beth Friedman	.70	Correspond with R. Datillo and obtain precedent re leases.
8/08/13	Laura Saal	.70	Retrieve precedent for new lease motion and forward same to R. Dattilo.
8/09/13	Christopher T Greco	.70	Correspond with R. Dattilo re Stamford relocation motion and motion to reject other leases (.4); analyze issues re same (.3).
8/09/13	Christopher Marcus, P.C.	.60	Review and revise rejection motion.
8/12/13	Christopher T Greco	1.10	Correspond re real estate update with J. Schmaltz (.4); correspond with R. Dattilo re next steps (.3); review status of Stamford and other real estate issues (.4).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

24 - Leases and Contracts

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/12/13	Andrea Weintraub	6.60	Telephone conference with A&M, Company and K&E re lease update (.6); review and revise Stamford lease rejection motion (2.6); draft Eagan and Boston lease rejection motion (3.2); discuss Stamford lease rejection motion with R. Dattilo (.2).
8/12/13	Ryan Dattilo	5.20	Revise Stamford rejection motion (1.1); correspond with C. Greco and A. Weintraub re same (.2); further revision to same (.9); correspond with K&E and A&M working groups re same (.2); review Boston subleases for rejection issues (.8); correspond with A. Weintraub re same (.2); review and comment on omnibus lease rejection motion (1.6); office conference with A. Weintraub re same (.2).
8/13/13	Andrea Weintraub	.90	Review and revise omnibus lease motion.
8/13/13	Ryan Dattilo	.90	Review and comment on omnibus lease rejection motion (.7); correspond with A. Weintraub re same (.2).
8/14/13	Christopher T Greco	1.20	Review draft of omnibus lease rejection motion and provide comments re same (1.2).
8/14/13	Andrea Weintraub	1.60	Review and revise omnibus lease rejection motion (1.3); research requirements associated with rejection of subleases (.3).
8/14/13	Ryan Dattilo	1.30	Review and comment on omnibus lease rejection motion (.6); correspond with A. Weintraub and C. Greco re same (.3); review comments to same from A&M (.2); correspond with C. Greco re sublease issues (.2).
8/15/13	Christopher T Greco	.70	Correspond with D. Durbin re leases and Stamford (.4); follow up with R. Dattilo and A. Weintraub re same (.3).
8/15/13	Ryan Dattilo	.30	Correspond with K&E team re lease rejection motions and noticing issues.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

24 - Leases and Contracts

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/16/13	Ryan Dattilo	.50	Correspond with company and K&E team re lease rejection motions (.3); follow up correspondence re same (.2).
8/17/13	Ryan Dattilo	.20	Correspond with client re lease rejection motions.
8/19/13	Andrea Weintraub	2.20	Telephone conference with K&E and the company re Stamford and omnibus lease rejection motions (.4); follow up with R. Dattilo re same (.2); review and revise Stamford lease rejection motion (.6); review and revise omnibus lease rejection motion (.6); real estate update telephone conference with K&E, the company and A&M (.4).
8/19/13	Ryan Dattilo	3.10	Telephone conference with K&E team and company re lease rejection motions (.6); revise same (.5); office conference with C. Marcus re comments to same (.3); further revision to same (.4); correspond with A. Weintraub re same (.3); correspond with first lien group re same (.2); correspond with committee re same (.2); telephone conference with counsel to JP Morgan re comments to motions (.4); correspond with counsel to first lien group re same (.2).
8/20/13	Christopher T Greco	2.70	Telephone conferences and correspondence re filing of Stamford lease rejection motion and authority to enter into temporary space (2.1); correspond with Milbank and DPW re comments to motions (.6).
8/20/13	Christopher Marcus, P.C.	.30	Review and analyze issues re rejection motion.
8/20/13	Neil E Walther	.50	Research re executory contract issues, claim treatment.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

24 - Leases and Contracts

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/20/13	Ryan Dattilo	2.90	Review comments to lease rejection motions from JP Morgan (.4); correspond with counsel to JP Morgan re same (.2); telephone conference with C. Greco and Milbank re comments to lease rejection motions (.4); revise same (.3); correspond with Donlin re service of same (.3); correspond with company re potential trigger of relocation benefits (.2); review additional language from Milbank for motions and revise same (.3); telephone conference with counsel to JP Morgan re additional revisions to lease rejection motions (.3); coordinate filing of same (.5).
8/20/13	Ross M Kwasteniet	1.20	Negotiations and telephone conferences with company re California lease.
8/20/13	Laura Saal	2.10	Prepare for and electronic file lease rejection motions.
8/21/13	Christopher T Greco	.50	Correspond with J. Henes re lease rejection motions (.2); follow up with R. Dattilo re same (.3).
8/21/13	Ryan Dattilo	1.50	Draft summary of lease rejection motions and issues (.8); correspond with J. Henes re same (.2); review estimation of lease rejection claims (.3); correspond with committee re same (.2).
8/22/13	Jason Gott	.30	Office conference with N. Walther, W. Guerrieri re liens asserted on leased properties.
8/23/13	Neil E Walther	3.10	Research re contract termination issues (2.0); draft summary re same (1.0); correspond with W. Guerrieri re same (.1).
8/26/13	Andrea Weintraub	.60	Lease update telephone conference with A&M, the company and K&E (.4); correspond with the company and A&M re lease rejection effective date timing (.2).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

24 - Leases and Contracts

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/26/13	Travis Bayer	.50	Telephone conference with A&M team, A. Weintraub and S. Gibson re real estate transactions.
8/28/13	Ryan Dattilo	1.70	Telephone conference with counsel to subtenant re sublease rejection (.4); correspond with C. Greco re same (.2); review additional subleases re service (.8); correspond with Donlin re same (.3).
8/29/13	Ryan Dattilo	1.90	Review and comment on Channel Center lease and estoppel certificate (1.3); correspond with W. Guerrieri re same (.2); revise same (.2); correspond with S. Gibson re same (.2).
8/29/13	Melissa Koss	.70	Correspond with R. Dattilo re SDNA and estoppel waiver with 1020 Channel Center landlord (.5); review documents re same (.2).
8/30/13	Christopher T Greco	.70	Correspond with R. Dattilo re noticing issues re rejection motions and supplemental notices re same (.4); follow up re same (.3).
8/30/13	Ryan Dattilo	.80	Review service issues re lease rejection motions (.4); correspond with Donlin re same (.2); telephone conference with C. Greco re same (.2).
		89.90	TOTAL HOURS

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

24 - Leases and Contracts

Description of Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
7/31/13	Standard Prints	3.64
8/07/13	Standard Prints	4.42
8/26/13	Standard Prints	4.68
TOTAL EXPENSES		\$ 12.74

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

September 20, 2013

Cengage Learning, Inc.
200 First Stamford Place
Fourth Floor
Stamford, CT 06902

Attention: Dean Durbin, CFO

Invoice Number: 4152758
Client Matter: 15222-25

In the matter of Lit., Contested Issues, Adversary Proc.

For legal services rendered through August 31, 2013 (see attached Description of Legal Services for detail)	\$ 656,555.00
For expenses incurred through August 31, 2013 (see attached Description of Expenses for detail)	<u>\$ 16,178.79</u>
Total legal services rendered and expenses incurred	\$ 672,733.79

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

25 - Lit., Contested Issues, Adversary Proc.

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Kristina Alexander	35.00	675.00	23,625.00
Toni Anderson	63.00	275.00	17,325.00
Paige Barnum	2.00	225.00	450.00
Travis Bayer	12.90	495.00	6,385.50
Andrew Brniak	.70	250.00	175.00
Megan Bruner	3.00	225.00	675.00
Ryan Dattilo	.60	630.00	378.00
Amanda DiGeorge	.50	225.00	112.50
David Freedman	5.70	565.00	3,220.50
Beth Friedman	.70	335.00	234.50
Jason Gott	3.10	495.00	1,534.50
Christopher T Greco	6.70	735.00	4,924.50
William Guerrieri	23.60	715.00	16,874.00
Jonathan S Henes, P.C.	6.70	1,025.00	6,867.50
Daniel Hill	.40	190.00	76.00
Erin Hormozi	.50	225.00	112.50
Charles J Kalil, II	375.40	715.00	268,411.00
Andrew A Kassof, P.C.	3.80	945.00	3,591.00
Melissa Koss	17.20	630.00	10,836.00
Ross M Kwasteniet	25.20	840.00	21,168.00
Matthew S Lovell	.70	740.00	518.00
Christopher Marcus, P.C.	5.80	895.00	5,191.00
Kate Marino	21.00	225.00	4,725.00
Maureen McCarthy	1.40	315.00	441.00
Jeff V McMurray	181.10	185.00	33,503.50
Robert Orren	1.00	275.00	275.00
Jessica Peet	14.10	495.00	6,979.50
Brendan F Reardon	3.00	430.00	1,290.00
Rocio Renteria	19.50	255.00	4,972.50
Laura Saal	5.70	285.00	1,624.50
Timothy Schmeling	.50	190.00	95.00
Joseph Serino, Jr., P.C.	.20	975.00	195.00
Joshua L Simmons	.60	630.00	378.00
Gary M Vogt	1.00	315.00	315.00
Stanley Wash	283.70	495.00	140,431.50
Andrea Weintraub	6.60	495.00	3,267.00
Jeffrey J Zeiger	77.80	825.00	64,185.00
Expert Witness Research	4.50	265.00	1,192.50
TOTALS	1,214.90		\$656,555.00

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

25 - Lit., Contested Issues, Adversary Proc.

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/03/13	Timothy Schmeling	.50	Prepare and compile filed documents for storage on digital storage system.
7/07/13	Stanley Wash	4.00	Research re discoverability of communications with expert witnesses (2.7); draft memorandum re same (1.3).
7/09/13	Travis Bayer	1.10	Draft and revise suggestion of bankruptcy.
7/10/13	Travis Bayer	.40	Review and revise suggestion of bankruptcy.
7/10/13	Stanley Wash	2.30	Draft memorandum re expert discovery.
7/16/13	Christopher Marcus, P.C.	1.00	Review DPW correspondences re second lien discovery.
7/16/13	Stanley Wash	1.00	Telephone conference with L. Quinlivan re document collection relating to Ocean Tomo copyright valuation (.7); review discovery requests from second lien group (.3).
7/16/13	Jeffrey J Zeiger	1.20	Analyze discovery requests from second lien group and letter re breach of intercreditor agreement in preparation of strategy to respond (1.0); conference with S. Wash re same (.2).
7/16/13	William Guerrieri	.70	Correspond with K&E litigation team re protective order and other litigation issues.
7/16/13	Andrew A Kassof, P.C.	.20	Review discovery requests and correspondence from J. Zeiger re same.
7/17/13	Christopher Marcus, P.C.	1.10	Telephone conference with Willkie (.4); telephone conference re second lien discovery (.7).
7/17/13	Stanley Wash	3.80	Review and analyze local rules re objecting to discovery requests (2.2); analyze discovery requests from second lien group (1.6).

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25 - Lit., Contested Issues, Adversary Proc.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/17/13	William Guerrieri	.70	Correspond with K&E litigation team re protective order and other litigation issues.
7/17/13	Charles J Kalil, II	7.90	Telephone conference with J. Zeiger re case background (.3); review and analyze case background materials, including declarations, pleadings and attachments thereto (6.8); review and analyze corporate structure and parties involved (.8).
7/18/13	Christopher Marcus, P.C.	1.10	Analyze issues re discovery (.6); telephone conference re same (.5).
7/18/13	Stanley Wash	3.30	Draft and revise protective order governing entire action.
7/18/13	Jeffrey J Zeiger	.60	Telephone conference with Ocean Tomo re information requests (.2); draft correspondence to K. Carson re same (.1); telephone conference with A. Kassof, C. Marcus, R. Kwasteniet, C. Kalil and S. Wash re response to second lien group discovery (.3).
7/18/13	Ross M Kwasteniet	2.40	Telephone conferences and correspond with K&E team and Company re cash collateral discovery issues, production process and next steps.
7/18/13	Charles J Kalil, II	12.30	Correspondence re agreed protective order (.2); review and analyze background materials and pleadings (4.5); telephone conference with various parties re discovery issues (.4); draft and revise agreed protective order (2.2); telephone conference with S. Wash re discovery (.3); research issues re valuation, experts, and case development (1.8); telephone conference with W. Guerrieri re upcoming case strategy (.4); prepare for upcoming telephone conference re discovery (.5); review and analyze documents collected for potential responsiveness (2.0).

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Cengage Learning, Inc.

25 - Lit., Contested Issues, Adversary Proc.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/18/13	Andrew A Kassof, P.C.	.20	Telephone conference re discovery issues (.1); review and respond to correspondence re same (.1).
7/19/13	Christopher T Greco	1.10	Correspond with M. Koss re discovery requests from second lien group and proposed responses to same (.6); review formal and informal discovery requests from committee and Akin (.5).
7/19/13	Travis Bayer	2.40	Draft and revise list of responsive items re discovery request (1.3); analyze documents re same (.5); office conference with W. Guerrieri re same (.2); correspond and telephone conference with C. Kalil re same (.4).
7/19/13	Stanley Wash	10.00	Research and draft motion for protective order (6.2); telephone conference with K&E team re strategy for responding to discovery requests from the second lien group (1.5); draft and revise legal-hold notice (2.3).
7/19/13	Jeffrey J Zeiger	1.70	Draft outline re motion for protective order (1.3); telephone conference with C. Kalil re same and discovery response issues (.4).
7/19/13	Ross M Kwasteniet	3.10	Telephone conferences and correspond with K&E team, company, Lazard and A&M re discovery requests, production efforts and next steps.
7/19/13	Melissa Koss	1.00	Review second lien discovery requests (.4); correspond with working group re same (.6).
7/19/13	William Guerrieri	1.70	Review and analyze issues re pending discovery requests (.9); summarize documents available for production (.8).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/19/13	Charles J Kalil, II	16.70	Correspond re case strategy and analysis (1.8); review discovery and draft responses and objections to same (3.5); review and analyze briefing and materials associated with cash collateral issues (3.3); research re relevant legal issues re discovery (1.3); telephone conference with financial advisors re discovery (.8); telephone conference with J. Zeiger and S. Wash re discovery strategy (1.3); draft motion for protective order re discovery sought (3.5); draft correspondence to client re discover issues (.7); draft correspondence to counsel for the second lien group re same (.5).
7/19/13	Andrew A Kassof, P.C.	.70	Review motion and objection, discovery and correspondence re same (.5); telephone conference with C. Kalil re discovery strategy issues (.2).
7/20/13	Stanley Wash	11.70	Research and draft motion for protective order (5.0); telephone conference with K&E team re strategy for responding to discovery requests from second lien group (1.1); draft and revise legal-hold notice (2.7); draft and revise protective order (2.9).
7/20/13	Jeffrey J Zeiger	2.30	Telephone conference with A. Kassof, C. Kalil, S. Wash, R. Kwasteniet and W. Guerrieri re approach to responding to discovery and information requests from second lien group and committee (.9); address follow up issues from same (1.0); draft correspondence to K. Carson re same (.4).
7/20/13	Melissa Koss	2.30	Analyze second lien objection to cash collateral (.6); review discovery request re same (.2); draft summary of objections and related discovery request (1.3); correspond with J. Zeiger and R. Kwasteniet re same (.2).
7/20/13	William Guerrieri	1.30	Telephone conference with K&E litigation team re cash collateral and discovery issues (.9); draft correspondence re same (.4).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/20/13	Charles J Kalil, II	7.20	Draft and revise letter of objection to second lien group re discovery (.3); correspondence re same (.3); review and analyze declarations in support of first day motions for deposition inquiry (1.5); prepare for telephone conference in response to committee discovery (1.2); draft and revise motion for protective order (1.8); analyze discovery requests for relevance to cash collateral issues (1.3); draft and revise responses and objections to discovery (.3); participate in telephone conference re discovery and case strategy (.3); correspond re case strategy (.2).
7/20/13	Andrew A Kassof, P.C.	1.40	Review draft discovery correspondence (.2); review and respond to correspondence re same (.1); review correspondence and memorandum re discovery strategy and documents (.2); telephone conference with K&E team re discovery strategy (.9).
7/21/13	Stanley Wash	2.50	Research and draft motion for protective order.
7/21/13	Jeffrey J Zeiger	2.80	Revise outline re conference with second lien group (1.2); draft correspondence to K. Carson re same (.3); revise protective order (1.1); review documents to provide to Ocean Tomo (.2).
7/21/13	William Guerrieri	1.10	Review and respond to correspondence with K&E litigation team re cash collateral and discovery.

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/21/13	Charles J Kalil, II	11.70	Analyze preparation for telephone conference with second lien group re discovery (1.4); draft correspondence re same (.6); draft and revise potential responses and objections to discovery (1.3); analyze committee document requests for prioritization (.7); draft and revise motion for protective order (1.5); research re same (.8); collect and analyze documents for responsiveness and production (4.5); revise agreed protective order (.6); coordinate document collection with client (.3).
7/21/13	Andrew A Kassof, P.C.	.20	Review various correspondence re discovery strategy.
7/22/13	Jeff V McMurray	12.20	Review and revise motion for protective order (4.2); prepare for and participate in office conference with C. Kalil, S. Wash and M. Eckstein re search term list for first production of K&E emails and attachments (.5); review correspondence and documents received from Ocean Tomo and prepare same for team review for potential document production (2.5); assist with preparation and collection of documents for review prior to first production (5.0).
7/22/13	Andrea Weintraub	.70	Conference with K&E team re second lien discovery request responses.
7/22/13	Travis Bayer	1.30	Review and revise list of responsive items re discovery request (.9); telephone conference with C. Kalil re same (.3); correspond with M. Koss and A. Weintraub re same (.1).
7/22/13	Stanley Wash	10.00	Telephone conference with Akin Gump re objections to discovery requests (1.5); revise motion for protective order (2.0); telephone conference with Judge Stong deputy re procedure re discovery dispute (.7); draft and revise legal-hold notice (1.6); draft and revise protective order (3.2); review and revise letter to Judge Stong re discovery dispute with second lien group (1.0).

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Cengage Learning, Inc.

25 - Lit., Contested Issues, Adversary Proc.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/22/13	Toni Anderson	3.50	Correspond re discovery planning, document identification, preservation and collection (2.1); prepare client original files for delivery to outside vendor for processing in preparation for attorney review and production (.7); correspond with vendor re electronic discovery processing specifications (.7).
7/22/13	Jeffrey J Zeiger	6.20	Revise motion for protective order (.4); draft outline for conference with second lien group re document requests (2.0); participate in conference with second lien group re same (1.1); conference with C. Kalil and S. Wash re follow up issues to same (.3); draft, revise and finalize letter to Court re same (2.4).
7/22/13	Melissa Koss	2.80	Draft response to discovery requests (1.8); office conference with C. Greco and A. Weintraub re same (.4); correspond with C. Kalil re same (.6).
7/22/13	Charles J Kalil, II	13.90	Revise motion for protective order and prepare filing of same (.8); research re same (1.4); participate in telephone conference with second lien group and committee re discovery (1.2); draft summaries and follow-up correspondence re discovery (3.8); coordinate collection, review and production of documents (3.7); analyze documents for responsiveness (3.0).
7/22/13	Andrew A Kassof, P.C.	.50	Review various correspondence re discovery issues (.2); review draft letter to court re same (.1); review draft protective order (.2).
7/23/13	Christopher Marcus, P.C.	.70	Review discovery correspondence.
7/23/13	Jeff V McMurray	12.00	Assist with collection of documents from A&M and Lazard in anticipation of production (3.4); prepare for and participate in office conference with C. Kalil, S. Wash and D. Freedman re discovery issues (1.0); assist with first production and correspond with case team re same (7.6).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/23/13	David Freedman	.50	Office conference with C. Kalil and S. Wash re Cengage discovery review protocol.
7/23/13	Stanley Wash	3.30	Draft and revise proposed protective order (2.3); telephone conference with A&M re document collection in response to discovery requests from second lien group (.5); office conference with C. Kalil and J. McMurray re document review protocols (.5).
7/23/13	Stanley Wash	6.10	Review and analyze documents, including correspondences and attachments, for production in response to discovery requests from second lien group.
7/23/13	Kate Marino	.50	Prepare client original discovery files for delivery to vendor for processing.
7/23/13	Megan Bruner	1.00	Create dropbox accounts for multiple outside users.
7/23/13	Jeffrey J Zeiger	1.00	Draft outline for argument on motion for protective order to narrow scope of second lien group discovery.
7/23/13	Jeffrey J Zeiger	10.30	Draft direct examination outlines for D. Durbin re wages, severance, customer programs, shippers and authors motions (4.0); office conference with D. Durbin re preparation for same (3.2); revise outlines following office conference with D. Durbin (2.8); telephone conference with R. Kwasteniet re preparation issues for hearing (.3).
7/23/13	Melissa Koss	2.80	Analyze documents in response to second lien discovery requests (1.7); correspond with K&E litigation team re same (.4); prepare summary re same (.7).
7/23/13	William Guerrieri	1.40	Review and analyze issues re discovery and cash collateral documents.

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25 - Lit., Contested Issues, Adversary Proc.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/23/13	Charles J Kalil, II	13.30	Participate in telephone conference with financial advisors re discovery tasks and document collection (1.7); research re potential motion filing, privilege and other issues (3.3); coordinate collection, review and production of documents (6.4); analyze documents for potential responsiveness (1.9).
7/24/13	Jeff V McMurray	10.50	Assist with redactions of investment statements (1.5); prepare documents re second production (7.8); correspond with case team re same (1.2).
7/24/13	David Freedman	3.30	Telephone conference with J. McMurray and S. Wash re Cengage document review (.1); office conference with C. Kalil, S. Wash, and J. McMurray re Cengage document review (.7); review relevant correspondence for production (2.5).
7/24/13	Stanley Wash	1.00	Draft and revise legal-hold notice.
7/24/13	Stanley Wash	1.40	Analyze information re document collection and review statistics in advance of hearing (.8); review case law re objections to discovery motions and office conference with J. Zeiger re same (.6).
7/24/13	Stanley Wash	3.60	Review and analyze documents re discovery requests from the second lien group.
7/24/13	Stanley Wash	5.70	Draft memorandum re legal issues concerning the waiver of attorney-client privilege and work-product doctrine re documents and communications shared with third-party advisors (3.7); research re same (2.0).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/24/13	Toni Anderson	10.50	Correspond re discovery planning, document identification, preservation and collection (2.2); prepare client original files for delivery to vendor (1.3); correspond with vendor re electronic discovery processing (2.4); design, develop, and update review database (4.0); compile production volumes to external user accounts (.6).
7/24/13	Jeffrey J Zeiger	1.20	Revise draft legal-hold notice.
7/24/13	Jeffrey J Zeiger	7.20	Participate in cash collateral hearing (3.2); prepare re motion for protective order re same (2.6); revise direct examination outlines for D. Durbin re same (1.0); office conference with J. Henes, R. Kwasteniet and W. Guerrieri re strategy for same (.4).
7/24/13	Ross M Kwasteniet	2.10	Telephone and office conferences and correspond with K&E team re discovery requests and disputes.
7/24/13	Charles J Kalil, II	12.30	Draft correspondence to second lien group re discovery (.5); analyze document production (1.6); draft summary correspondence re same (.4); coordinate collection, review, and production of documents (4.4); prepare for telephone conference with committee re discovery requests and prioritization (1.4); draft summaries and schedules re July 24 hearing (3.1); telephone conference with litigation case team re strategy and issues moving forward (.9).
7/24/13	Andrew A Kassof, P.C.	.10	Review various correspondence re discovery issues.
7/25/13	Jeff V McMurray	7.00	Prepare documents re third and fourth productions (5.4); correspond with case team re same (1.6).
7/25/13	Stanley Wash	7.20	Review and analyze documents and emails re discovery requests made by the second lien group.

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/25/13	Toni Anderson	5.00	Convert files to usable format for production (2.1); prepare Cengage and A&M Production documents (2.2); compile production volumes design, develop, and update review database (.7).
7/25/13	Jeffrey J Zeiger	1.70	Telephone conference with counsel for committee, R. Kwasteniet and C. Kalil re committee's informal document requests (.5); prepare for same (.4); telephone conference with R. Kwasteniet, W. Guerrieri and C. Kalil re same (.3); conference with C. Kalil re follow up issues re same (.5).
7/25/13	Jeffrey J Zeiger	.30	Telephone conference with J. Henes re privilege issues relating to Willkie analysis of claims against Apax.
7/25/13	Ross M Kwasteniet	3.50	Telephone conferences and correspond with K&E team re discovery issues and upcoming depositions (2.9); review responses re same (.6).
7/25/13	Jonathan S Henes, P.C.	1.10	Review Feintuch documents to be distributed to committee discovery request (.9); telephone conference with P. Pantaleo re APAX litigation issues and potential cases to review (.2).
7/25/13	William Guerrieri	2.20	Correspond with K&E litigation team re discovery and cash collateral issues (1.4); review and revise documents re same (.8).
7/25/13	Charles J Kalil, II	13.10	Coordinate collection, review and production of documents (5.7); participate in telephone conferences re same (1.7); telephone conference with K&E team re case strategy and next steps (1.7); research and analyze issues re same (2.5); review documents and materials produced to date (1.5).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/26/13	Kristina Alexander	5.90	Office conferences with C. Kalil and Cengage team (2.0); review filings and background re same and confer with team re same (1.7); assist with document review and production (2.2).
7/26/13	Paige Barnum	.50	Create new user account and provide access and support for same discovery process.
7/26/13	Jeff V McMurray	10.70	Prepare relevant materials re deposition of D. Durbin (4.7); prepare documents re fifth production (5.3); correspond with case team re same (.7).
7/26/13	David Freedman	.40	Prepare for and participate in office conference with K. Alexander, C. Kalil, S. Wash and J. McMurray re upcoming deadlines and assignments.
7/26/13	David Freedman	1.50	Review and analyze cash collateral documents from A&M for production.
7/26/13	Stanley Wash	1.60	Prepare for and participate in telephone conference with litigation team re upcoming depositions and ongoing production.
7/26/13	Kate Marino	.50	Coordinate dropbox account access re production efforts.
7/26/13	Toni Anderson	10.50	Correspond files to usable format for production, (3.5); prepare Cengage and Lazard Production documents for attorney review (4.4); compile production volumes to external user accounts (2.6).
7/26/13	Ross M Kwasteniet	2.80	Correspondence and telephone conferences with K&E, Lazard and A&M teams re discovery and deposition issues.
7/26/13	Rocio Renteria	5.50	Correspond with K&E team re document productions (1.2); telephone conference and correspond with vendor re processing of same (4.3).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/26/13	Amanda DiGeorge	.50	Copy data to Chicago network for processing and review.
7/26/13	William Guerrieri	1.60	Correspond with K&E litigation team re discovery and cash collateral issues.
7/26/13	Charles J Kalil, II	14.20	Telephone conference with K&E team re strategy on cash collateral hearing (.5); analyze research re privilege and related issues (1.2); review, collect and analyze documents in preparation for deposition defense (5.8); telephone conference with K&E team re remaining document collection tasks (.8); coordinate production and review of documents (3.4); review documents produced to date (2.5).
7/27/13	Kristina Alexander	6.00	Review board minutes (2.2); office conferences with C. Kalil and J. Zeiger re discovery (1.2); review and discuss productions (1.2); review related case materials (1.4).
7/27/13	Jeff V McMurray	3.70	Prepare documents re sixth production (3.2); correspond with case team re same (.5).
7/27/13	Stanley Wash	2.80	Research and analyze case law re waiver of attorney-client privilege and the work-product doctrine.
7/27/13	Stanley Wash	3.40	Review and analyze documents from Lazard re document requests from the second lien group.
7/27/13	Toni Anderson	5.50	Convert files to usable format for production (2.7); prepare Cengage and Lazard Production documents (1.5); compile production volumes to external user accounts (1.3).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/27/13	Jeffrey J Zeiger	4.20	Draft stipulation to resolve disputes re remaining discovery requests (.9); telephone conference with C. Kalil and K. Alexander re privilege issues for production (.2); draft outline for deposition preparation sessions with D. Durbin and R. Feintuch (3.1).
7/27/13	Rocio Renteria	1.00	Correspond with K&E team re document productions.
7/27/13	Charles J Kalil, II	10.60	Coordinate collection, production, and review of documents (4.5); analyze motion to terminate investigation and conduct follow-up re same (1.3); review, analyze and organize deposition preparation materials (3.3); analyze production documents (1.5).
7/28/13	Kristina Alexander	1.10	Prepare privilege log (.6); correspondence re same (.5).
7/28/13	Stanley Wash	3.70	Review and analyze documents to be produced re discovery requests from second lien group (1.7); analyze documents produced to date, indexing key documents (2.0).
7/28/13	Toni Anderson	1.50	Prepare files for production and review.
7/28/13	Charles J Kalil, II	12.70	Review and analyze documents produced to date (3.4); prepare for defense of depositions of R. Feintuch and D. Durbin (4.5); coordinate collection, review, and production of documents (1.5); prepare chronology, analysis and summary of certain key events and documents (2.3); participate in telephone conference re case strategy and response to motion to terminate investigation (.3); follow up re same (.2); revise draft reply brief in support of motion for cash collateral (.5).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/29/13	Kristina Alexander	3.30	Review filings in case and Simms declaration re cash collateral (1.0); correspond with C. Kalil re deposition topics and issues for deposition of Simms (.6); correspond with K&E team re document production issues and coordinate production (.6); review transcript and provide summary of discovery-related matters to J. Zeiger (1.1).
7/29/13	Jeff V McMurray	7.00	Prepare documents re seventh production (6.3); correspond with case team re same (.7).
7/29/13	Stanley Wash	1.20	Review and analyze committee's objection to cash collateral motion.
7/29/13	Kate Marino	1.00	Prepare discovery document production for attorney review.
7/29/13	Daniel Hill	.40	Create central files folder and upload and organize documents.
7/29/13	Toni Anderson	3.50	Prepare files for production (1.9); prepare Cengage documents for attorney review (1.6).
7/29/13	Ross M Kwasteniet	3.50	Participate in office conferences with D. Durbin and R. Feintuch re deposition preparation.
7/29/13	Jonathan S Henes, P.C.	1.10	Office conference with R. Feintuch re deposition preparation.
7/29/13	Beth Friedman	.70	Review deposition notice and correspond with J. Zeiger re same (.3); telephone conference with chambers re outstanding issues (.4).
7/29/13	Maureen McCarthy	1.00	Draft, revise notice of deposition of Steven D. Simms.
7/29/13	Rocio Renteria	3.50	Correspond with K&E team re document productions (1.4); telephone conference with vendor re processing of same (2.1).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/29/13	Charles J Kalil, II	16.70	Prepare for depositions of R. Feintuch and D. Durbin (3.4); review and analyze documents for potential relevance and prepare productions of same (2.3); analyze committee omnibus objection to cash collateral order and declaration of S. Simms in support of same (1.8); draft deposition notice of S. Simms (.3); prepare for deposition of same (4.3); analyze presentations to management produced in litigation (1.2); telephone conference with J. Zeiger re case strategy (.4); assist with deposition defense preparation (1.2); draft response brief to motion to terminate investigation (1.3); research re bankruptcy code and certain procedures (.5).
7/30/13	Erin Hormozi	.50	Assist with document preparation re production.
7/30/13	Paige Barnum	1.00	Coordinate dropbox access re document production.
7/30/13	Jeff V McMurray	8.50	Assemble and update list of documents received from Ocean Tomo (2.5); prepare documents re eighth production and correspond with case team re same (6.0).
7/30/13	Stanley Wash	10.90	Review, analyze, and produce documents provided to Ocean Tomo re discovery requests from second lien group (1.2); review declaration of S. Simms and draft deposition outline for same (2.3); research, analyze and draft memorandum re committee's objection to cash collateral motion (6.5); research, analyze and draft memorandum re joint client privilege (.9).
7/30/13	Kate Marino	1.00	Prepare documents for attorney review.
7/30/13	Toni Anderson	1.50	Prepare files for production (.9); prepare Cengage documents for attorney review (.6).
7/30/13	Jonathan S Henes, P.C.	.20	Telephone conference with J. Zeiger re deposition update.

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7/30/13	Jonathan S Henes, P.C.	.40	Telephone conference with M. Hansen re discovery production issues and update on cash collateral litigation.
7/30/13	Rocio Renteria	2.80	Coordinate with vendor re processing of document production.
7/30/13	Charles J Kalil, II	18.50	Prepare for depositions of R. Feintuch and D. Durbin (3.6); prepare for deposition of S. Simms (6.1); research and analysis in support of same (3.2); review documents for potential production (2.3); coordinate production of same (.3); review, analyze and revise draft pleadings and filings (1.3); analyze and compile materials for use at hearing (1.2); office conference with J. Zeiger re deposition preparation and hearing issues (.5).
7/30/13	Expert Witness Research	3.50	Research re expert research and deposition preparation.
7/30/13	Expert Witness Research	1.00	Research re expert research and deposition preparation.
7/31/13	Jeff V McMurray	5.00	Assist with production of documents and correspond with K&E team re same (2.0); update deposition transcript database, production statistics chart, FTP distribution list and expert tracking chart (3.0).
7/31/13	Stanley Wash	15.20	Collect and review documents responsive to requests by creditors (3.4); telephone conference with K. Carson and L. Brussel re collection of board documents (.3); telephone conference with D. Stoltzfus re document collection (.3); review and analyze board documents in preparation for production (4.3); review and analyze dates discussed in earlier deposition (3.2); draft direct examination for M. Hansen re cash collateral hearing (3.7).
7/31/13	Kate Marino	1.50	Prepare documents for review and coordinate same.

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7/31/13	Megan Bruner	.50	Prepare Cengage production documents for attorney review.
7/31/13	Toni Anderson	2.00	Prepare files for production (1.3); prepare Cengage production documents for attorney review (.7).
7/31/13	Jeffrey J Zeiger	14.80	Draft direct and cross outlines for hearing re M. Hansen, R. Feintuch, D. Durbin and S. Simms (8.2); draft outline of follow up prep issues for D. Durbin and R. Feintuch (1.7); address document production issues with K. Carson (.2); revise draft stipulation re document production issues (.6); conference with J. Henes, R. Kwasteniet and C. Kalil re deposition of S. Simms (.5); revise deposition outline re same (1.5); telephone conference with M. Hansen, J. Henes and R. Kwasteniet re deposition preparation (1.0); prepare for same (1.1).
7/31/13	Ross M Kwasteniet	3.20	Prepare for Hansen deposition (1.5); prepare for Simms deposition (1.7).
7/31/13	Rocio Renteria	4.30	Correspond with K&E team re document productions (.6); coordinate with vendor re processing of same (.5); prepare documents for production (2.2); correspond with J. Zeiger re same (.4); correspond with court reporter re contract (.6).
7/31/13	Charles J Kalil, II	22.80	Prepare for deposition of S. Simms (3.8); review and analyze expert background materials (1.6); compile and analyze exhibits for potential use at deposition (1.7); participate in deposition of S. Simms (4.0); follow up and transcript analysis re same (2.7); prepare materials for cash collateral hearing (3.3); draft and prepare witness examination outlines and exhibits to same (5.7).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/01/13	Jeff V McMurray	5.30	Search production for documents stamped advisors eyes only (.3); assist with supplemental eighth production and correspond with case team re same (4.0); update deposition transcripts and exhibits (1.0).
8/01/13	Stanley Wash	13.00	Research and draft memorandum re discretion to exclude witness testimony (5.6); prepare exhibits for cash collateral motion (.8); review and analyze deposition of M. Hansen and draft exhibit highlighting key passages (4.1); plan, prepare for and attend cash collateral hearing (2.5).
8/01/13	Kate Marino	3.50	Create dropbox accounts (1.8); prepare discovery documents for attorney review (1.7).
8/01/13	Toni Anderson	1.50	Correspond with other party re third party data for attorney review (.8); prepare and compile data to update database for review and production (.7).
8/01/13	Gary M Vogt	1.00	Research for requested precedent re motion to set briefing schedule on disputed issue.
8/01/13	Rocio Renteria	1.00	Correspond with team re document productions (.5); correspond with court reporter re case billing (.5).
8/01/13	Charles J Kalil, II	14.90	Prepare examination outlines for hearing on cash collateral issues (3.8); review and analyze documents produced for potential use as exhibits at hearing (3.7); review and analyze deposition transcripts and exhibits (1.7); draft summaries re same (2.9); follow-up analysis re issues discussed at hearing re potential settlement of cash collateral issues (2.8).
8/02/13	Jeff V McMurray	3.50	Generate report and cross reference of recently produced board materials against incoming Willkie documents (.50); assist with preparation of documents for upcoming informal discovery requests (3).

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8/02/13	Stanley Wash	.70	Review and analyze Cengage board documents in preparation for production in response to discovery requests by creditor groups.
8/02/13	Kate Marino	1.50	Prepare discovery documents for attorney review.
8/02/13	Charles J Kalil, II	4.60	Coordinate collection, review and production of documents potentially responsive to committee document requests (3.1); correspond with team re same (.8); review documents potentially responsive to same (.7).
8/03/13	Stanley Wash	2.60	Review and analyze Cengage board documents in preparation for production in response to discovery requests from creditor groups.
8/03/13	Charles J Kalil, II	1.30	Review and analyze correspondence re document review and production status and remaining tasks (.4); devise plan re moving forward (.6); correspond with team re same (.3).
8/04/13	Charles J Kalil, II	1.40	Research and analyze discovery issues (.7); review and analyze hearing transcript (.4); review and analyze case correspondence (.3).
8/05/13	Jeff V McMurray	7.00	Assist with informal discovery document production and correspond with case team re same.
8/05/13	Stanley Wash	9.20	Research and draft memorandum re common-interest doctrine (7.2); review and respond to correspondence re same (2.0).
8/05/13	Toni Anderson	1.50	Correspond with vendor re technical specifications for production of client files.
8/05/13	Jeffrey J Zeiger	.40	Draft list of litigation assignments (.2); telephone conference with J. Henes re same (.2).

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8/05/13	Charles J Kalil, II	5.10	Coordinate collection, review and production of documents potentially responsive to committee document requests (3.8); draft letter to case counsel re ongoing discovery (.4); review documents for production (.9).
8/06/13	Kristina Alexander	2.20	Office conferences with S. Wash, C. Kalil re case status, pending tasks (1.0); follow up re same (.6); strategy call re case status, review research re common interest doctrine and conference with S. Wash re same (.6).
8/06/13	Jeff V McMurray	5.80	Assist with informal discovery document production and correspond with case team re same.
8/06/13	Jessica Peet	2.60	Review and analyze diligence re discovery request (1.8); draft chart re same (.4); telephone conference and correspond with working group re same (.4).
8/06/13	Andrea Weintraub	2.70	Office conference with K&E team re strategy for current and upcoming case issues (.8); research issues of subordination under section 510(c) of bankruptcy code (.8); summarize subordination research (.2); correspond with M. Koss and J. Peet to coordinate discovery request responses (.2); gather responses for discovery requests (.7).
8/06/13	Stanley Wash	1.30	Review and analyze discovery requests issued by committee, identifying responsive documents produced to date and identifying remaining documents to be produced.
8/06/13	Stanley Wash	1.90	Prepare for and participate in conference with J. Zeiger, C. Kalil and K. Alexander re litigation strategy and plan moving forward (.9); prepare for and participate in telephone conference with K&E team re assignment distribution and strategy for moving forward (1.0).

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8/06/13	Stanley Wash	2.20	Research and draft memorandum re common-interest doctrine.
8/06/13	Kate Marino	.50	Update file management and notification system re discovery issues.
8/06/13	Toni Anderson	1.50	Prepare Akin Gump files for attorney review (.7); design, develop and update production database for use by attorney and staff (.8).
8/06/13	Melissa Koss	1.80	Office conference with K&E team re strategy re resolution of disputed assets (1.2); correspond re committee discovery requests (.6).
8/06/13	Charles J Kalil, II	11.70	Analyze and devise case strategy moving forward (1.5); review and address case correspondence (.4); review and analyze briefing re investigation termination issues and cash collateral (1.1); analyze discovery status and coordinate collection, production and review of potentially relevant documents (3.8); conference with case team re litigation strategy and outstanding tasks and follow-up analysis and coordination re same (2.4); prepare for and participate in telephone conference with restructuring group re various issues (.9); review and analyze issues for inclusion in potential correspondence to Court re issues in dispute (.8); draft and revise same (.8).
8/07/13	Jeff V McMurray	6.70	Update production tracking chart and distribute to case team (1.0); assist with preparation of upcoming document production re informal discovery requests from committee (4.0); assemble and distribute hearing preparation materials (1.7).
8/07/13	Jessica Peet	1.30	Review, analyze and summarize datasite contents re litigation request (.7); office conference re discovery request (.6).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/07/13	Jessica Peet	2.70	Analyze, review and summarize precedent re claims (2.3); correspond re same (.4).
8/07/13	Andrea Weintraub	2.40	Gather responses for discovery request from datasite and summarize re same (2.1); identify further discover request asks for the Company to produce (.3).
8/07/13	Stanley Wash	2.30	Collect, review and organize documents responsive to discovery requests from committee (1.8); revise letter re case management schedule, incorporating local rule requirements (.5).
8/07/13	Toni Anderson	.50	Prepare discovery materials to network for attorney review.
8/07/13	Laura Saal	3.30	Pull and organize documents from data site for discovery request.
8/07/13	William Guerrieri	1.20	Correspond with C. Kalil re discovery issues (.6); review and analyze materials re same (.6).
8/07/13	Charles J Kalil, II	10.10	Analyze remaining issues in dispute on cash collateral (.8); review and analyze briefing and materials in support of same (.9); revise potential letter to Court re remaining cash collateral issues (.5); draft and revise correspondence to client re litigation issues (.8); review exhibits submitted by parties at cash collateral hearing (.5); coordinate collection, review and production of documents (2.3); review and analyze potential documents for production (1.6); prepare deposition summary and issue outline of D. Durbin deposition testimony (2.7).
8/08/13	Christopher T Greco	.70	Correspond with M. Koss re lit team responses to Committee discovery requests (.3); analyze same (.4).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/08/13	Jeff V McMurray	1.50	Assist with upcoming production re informal discovery requests from the committee and correspond with case team re same.
8/08/13	Jessica Peet	4.70	Research, analyze and review precedent re 2007 LBO (4.2); finalize summary re same (.5).
8/08/13	Stanley Wash	9.30	Draft summary of M. Hansen deposition, highlighting key passages for use in adversarial proceeding (4.2); collect, review, and prepare for production documents responsive to the requests from Creditors' committee (5.1).
8/08/13	Kate Marino	2.00	Prepare CENG0000001 - CENG0251493 documents for attorney review.
8/08/13	Toni Anderson	1.50	Prepare client files for attorney review and production (.8); design, develop and update production database (.7).
8/08/13	Jeffrey J Zeiger	2.10	Telephone conference with J. Henes, P. Pantaleo and W. Russell re case status (1.0); revise memorandum re joint privilege issues (1.1).
8/08/13	Jeffrey J Zeiger	.40	Revise litigation project list (.2); revise litigation hold to board (.2).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/08/13	Charles J Kalil, II	11.30	Coordinate collection, review and production of potentially responsive documents (2.1); analyze and revise discovery plan moving forward (.4); correspond and conference with team re same (.8); revise correspondence to client re potential litigation issues (.5); prepare deposition summary and issue outline of D. Durbin deposition testimony (1.8); prepare summaries and support materials for potential witness preparation (2.3); review, analyze and revise research memoranda and correspondence re litigation issues (1.2); confer internally re same (.7); prepare for and participate in telephone conference with Ocean Tomo re certain valuation issues (.7); follow-up research and analysis re same (.8).
8/09/13	Christopher T Greco	.90	Correspond with J. Henes re letter in response to committee issues re Apax (.4); follow up with R. Dattilo and M. Koss re same (.3); correspond with J. Zeiger re upcoming lit issues and Aug hearing (.2).
8/09/13	Kristina Alexander	5.40	Review and summarize deposition of R. Feintuch (1.7); review disclosure statement (.8); office and telephone conferences with C. Kalil, S. Wash re various issues, including review of key documents for hearing preparation and privilege research (.4); review docket for key filings for hearing and compile same (2.2); review S. Wash's analysis re privilege issues (.3).
8/09/13	Jeff V McMurray	7.00	Assemble key pleadings and deposition testimony for upcoming witness and hearing preparation (3.8); assist with informal discovery document production and correspond with case team re same (3.2).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/09/13	Stanley Wash	12.10	Research choice of law and statute of limitations re potential claims alleged by committee and draft memorandum re same (2.6); draft summary of M. Hansen deposition, highlighting key passages and identifying related documents to assist in the examination of M. Hansen at an adversarial proceeding (2.8); identify, collect and review documents responsive to requests from committee (2.2); research subject matter waiver of attorney-client privilege as it relates to disclosure of an examiner's report and draft memorandum re same (4.5).
8/09/13	Kate Marino	4.00	Prepare client original files for delivery to outside vendor for processing re discovery.
8/09/13	Charles J Kalil, II	10.40	Draft and revise correspondence to client re litigation issues (.3); prepare and revise case task and strategy outline (.8); prepare for and participate in telephone conference with client re document collection and other case issues (.5); review, analyze and prepare deposition outlines and summaries (1.7); review and analyze documents for key issues, documents and witness preparation (1.5); analyze expert valuation draft materials (1.2); correspond with K&E working group re ongoing case strategy and upcoming tasks (2.0); coordinate review and production of documents (.7); review documents for production (1.2); correspond and coordinate with client re ongoing document collection tasks and prioritization (.5).
8/10/13	Charles J Kalil, II	4.60	Review and analyze client management and Board presentations for potential key issues (1.8); draft outline and summary re same (1.2); correspond re same (.9); review and analyze deposition summaries for key issues for witness preparation and potential redirect examination (.7).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/11/13	Stanley Wash	6.30	Research scope of attorney-client privilege re communications made during joint representation.
8/11/13	Charles J Kalil, II	.60	Coordinate document review and production (.4); correspond re same (.2).
8/12/13	Jeff V McMurray	6.00	Update chart re documents and correspondence sent to expert (1.2); coordinate with case team re upcoming informal discovery production (4.8).
8/12/13	Jessica Peet	.70	Review and revise LBO presentation re comments from M. Koss (.4); correspond re same (.3).
8/12/13	Stanley Wash	9.40	Research, draft and revise memorandum re attorney-client privilege and common-interest doctrine.
8/12/13	Jeffrey J Zeiger	.80	Telephone conference with committee professionals, J. Henes and C. Marcus re litigation issues (.6); telephone conference with J. Henes re follow up issues from same (.1); telephone conference with R. Kwasteniet re follow up issues from same (.1).
8/12/13	Charles J Kalil, II	9.10	Compile potential exhibits for hearing on cash collateral issues (2.8); review and analyze document productions to date for potential key documents (3.4); review briefing on cash collateral issues and exhibits referenced in same (1.2); research and analyze certain applicable bankruptcy code provisions and caselaw (1.7).
8/13/13	Jeff V McMurray	7.20	Assist with preparation of documents for upcoming informal discovery production and correspond with case team re same.
8/13/13	Jessica Peet	1.60	Review, analyze and summarize precedent re diligence items (1.1); correspond with working group re same (.5).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/13/13	Stanley Wash	1.00	Review and revise memorandum re common interest doctrine and the scope of waiver under that doctrine.
8/13/13	Stanley Wash	8.70	Review documents, pleadings and depositions transcripts to draft and compile witness outlines and exhibits in preparation for August 15 hearing (5.6); plan and prepare for telephone conference with K. Carson and L. Brussel re document collection in response to requests by committee (.5); review and analyze documents to be produced in response to requests by committee (2.6).
8/13/13	Megan Bruner	.50	Prepare client files for vendor processing, per J. McMurray.
8/13/13	Andrew Brniak	.70	Prepare and compile precedent re objections to committee standing motions (.6); correspond with M. McCarthy re same (.1).
8/13/13	Jeffrey J Zeiger	13.30	Telephone conference with R. Feintuch re witness preparation (3.3); prepare for same (2.4); draft witness examination outlines and prepare for witness preparation sessions with M. Hansen and D. Durbin (7.6).
8/13/13	Laura Saal	.30	Retrieve 2004 motions and forward same to W. Guerrieri.
8/13/13	Rocio Renteria	1.40	Correspond with K&E team re document productions.

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/13/13	Charles J Kalil, II	8.70	Prepare materials, outlines and documents for witness preparation in advance of hearing on cash collateral and other issues (1.8); review and analyze documents for responsiveness and production (1.7); review and analyze filings re Rule 2004 discovery (.7); review and analyze supplemental objection briefing to cash collateral motion (.6); research and analyze issues in dispute for cash collateral hearing (1.4); telephone conference with team re potential attorney-client privilege considerations and issues and analyze memorandum re same (1.3); review deposition transcripts and summaries of potential witnesses at cash collateral hearing (1.2).
8/14/13	Andrea Weintraub	.40	Review and revise letter to committee re Apax Investigation (.3); review and revise board resolutions (.1).
8/14/13	Stanley Wash	8.00	Review and analyze documents gathered from K. Carson and L. Brussel in response to discovery requests from committee and plan for and execute production of same (3.3); review deposition transcript and 2013 calendar of D. Durbin and draft summary of same in preparation for testimony at August 15 hearing (2.2); review and analyze documents showing the negotiation over the 45 day and 135 day milestones listed in restructuring support agreement and draft summary re same (2.5).
8/14/13	Megan Bruner	.50	Prepare Cengage and A&M production for attorney review.
8/14/13	Toni Anderson	1.00	Prepare production volumes for upload to file transfer site for opposing (.6); participate in telephone conference re production preparation (.4).

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8/14/13	Charles J Kalil, II	1.10	Correspond with team re certain issues in support of reply brief on cash collateral (.3); review committee emergency letter to the Court and prepare information and analysis in response to same (.8).
8/14/13	Charles J Kalil, II	15.30	Prepare documents, exhibits and other materials for hearing on cash collateral (4.2); prepare potential re-direct and cross examinations (2.9); analyze potential outstanding issues for settlement of cash collateral issues and confer internally re same (.4); analyze and research certain hearing procedural issues (1.6); prepare deposition summaries re certain particular issues (1.2); prepare for, participate in and follow-up on conference with lenders (2.0); analyze restructuring support agreement negotiations and review documents produced in response to document requests re same (1.0); prepare for and participate in telephone conference with copyright valuation experts and conduct follow-up re same (.8); draft analysis of discovery requested and produced to date (1.2).
8/15/13	Stanley Wash	4.30	Review and analyze documents produced in response to discovery requests from committee and prepare additional documents for production.
8/15/13	Charles J Kalil, II	5.90	Coordinate collection, review and production of documents (1.7); prepare key documents, exhibits and other materials for hearing on cash collateral (2.9); prepare and revise witness examination and cross examination outlines (.8); review and analyze deposition transcripts in support of same (.5).
8/16/13	Stanley Wash	.80	Research waiver of common-interest doctrine.

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/16/13	Toni Anderson	2.00	Correspond with Wilkie IT specialist re documents sent for attorney review (1.2); update review database with Wilkie documents for attorney review and production (.8).
8/16/13	Jeffrey J Zeiger	.20	Telephone conference with C. Kalil re creditor committee discovery requests.
8/16/13	Charles J Kalil, II	1.50	Coordinate discovery and document review (.6); draft correspondence re same (.3); review issues and analysis re copyright valuation (.6).
8/16/13	Joseph Serino, Jr., P.C.	.20	Consult with J. Henes re various litigation issues.
8/17/13	Stanley Wash	4.20	Review and analyze documents collected from Cengage to be produced in response to discovery requests from committee.
8/18/13	Stanley Wash	5.80	Research joint-client privilege under Second Circuit law and draft memorandum re same.
8/19/13	Stanley Wash	1.90	Research joint-client privilege under Second Circuit law and draft memorandum re same.
8/19/13	Stanley Wash	3.00	Review and analyze documents produced by Cengage to be produced in response to requests from committee.
8/19/13	Stanley Wash	6.30	Research and draft outline of argument re whether the debtors and committee are part of common interest.
8/19/13	Laura Saal	.60	Review chapter 11 dockets re removal motion (.5); correspond with T. Bayer re same (.1).
8/19/13	Charles J Kalil, II	5.60	Prepare for potential discovery telephone conference (1.0); review and analyze potential plan considerations (1.4); draft argument outline re potential legal issues in dispute and review and analyze research memoranda re same (2.6); conference with team re same (.6).

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8/20/13	Kristina Alexander	1.80	Review correspondence re Cengage document review and production and related issues.
8/20/13	Joshua L Simmons	.60	Review and analyze standing objection from committee (.4); telephone conference with C. Ray re same (.2).
8/20/13	Jeff V McMurray	3.70	Assist with informal discovery document production and correspond with case team re same.
8/20/13	Stanley Wash	1.00	Research and revise memorandum on joint-client privilege.
8/20/13	Stanley Wash	7.80	Review, analyze and prepare for production documents responsive to discovery requests from committee.
8/20/13	Toni Anderson	3.00	Prepare client original files for delivery to outside vendor for processing in preparation for attorney review.
8/20/13	Jeffrey J Zeiger	.60	Revise litigation project list.
8/20/13	Laura Saal	1.50	Prepare removal motion (.9); review chapter 11 cases and retrieve additional removal precedent and forward same to T. Bayer (.6).
8/20/13	William Guerrieri	2.00	Review and analyze issues re discovery requests (1.2); draft and revise complaint re disputed copyrights (.8).
8/20/13	Charles J Kalil, II	2.10	Draft, revise and analyze case task list re ongoing issues and strategy moving forward (.7); coordinate collection, review and production of potentially responsive discovery (.6); plan and prepare for potential discovery telephone conference re various document issues (.8).
8/21/13	Jeff V McMurray	8.70	Assist with informal discovery document production and correspond with case team re same.

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/21/13	Stanley Wash	3.90	Review, analyze, and produce documents provided by Cengage in response to discovery requests from committee.
8/21/13	Toni Anderson	1.00	Prepare A&M and Cengage documents to production databases for attorney review.
8/21/13	Jeffrey J Zeiger	.30	Address follow up issues on committee requests for production of documents.
8/21/13	Charles J Kalil, II	3.90	Review, analyze and address correspondence re various case issues (.4); review and analyze documents produced to date and other documents for potential responsiveness (.7); correspond with team re production coordination (.5); review and analyze pleadings from August 20 (.4); review and analyze supplemental document request from committee (1.1); coordinate collection, review and production of certain copyright information (.8).
8/22/13	Christopher T Greco	.80	Review committee updated discovery requests (.6); correspond re same (.2).
8/22/13	Kristina Alexander	.30	Review correspondence re discovery issues re case.
8/22/13	Jeff V McMurray	10.70	Assist with informal discovery document production and correspond with case team re same.
8/22/13	Travis Bayer	3.00	Draft and revise motion to extend removal period (2.8); correspond with W. Guerrieri re same (.2).
8/22/13	Stanley Wash	7.70	Review, analyze and produce documents responsive to discovery requests from official committee of unsecured creditors.
8/22/13	Kate Marino	.50	Create dropbox account for T. Oye and C. Langbein.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

25 - Lit., Contested Issues, Adversary Proc.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/22/13	Toni Anderson	1.50	Logistical and technical support for review of client electronic discovery data.
8/22/13	Jeffrey J Zeiger	1.40	Analyze committee requests for production in preparation for meet and confer.
8/22/13	Robert Orren	1.00	Research and retrieve precedent re extension of time to remove civil actions to district court.
8/22/13	Charles J Kalil, II	4.70	Review and analyze discovery status and progress to date in advance of telephone conference with committee (.8); draft summary re same (.3); analyze additional committee document requests (2.1); draft summary re same (.4); telephone conference with team re various case issues and strategy (.6); review and analyze drafts of potential pleadings (.5).
8/23/13	Jeff V McMurray	8.70	Assist with informal discovery document production and correspond with case team re same.
8/23/13	Travis Bayer	.50	Review and revise motion to extend removal period.
8/23/13	Stanley Wash	7.80	Prepare for and attend telephone conference with Arent Fox re discovery requests (2.4); conference with C. Kalil re approach to categorize and respond to discovery requests (1.8); review, analyze and produce documents responsive to requests from committee (3.6).
8/23/13	Kate Marino	1.50	Re-activate accounts re discovery issues.
8/23/13	Kate Marino	2.00	Create account for discovery documents.
8/23/13	Toni Anderson	1.50	Logistical and technical support for review of client electronic discovery data.
8/23/13	Jeffrey J Zeiger	2.30	Participate in conference with committee re discovery requests (1.0); prepare for same (.4); address follow up issues re same (.9).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/23/13	Melissa Koss	2.60	Correspond with C. Greco and A. Weintraub re Apax NDA (.6); telephone conference with C. Greco re same (.3); review form NDA re same (.5); review and comment on same (.9); correspond and telephone conference with A. Weintraub re same (.3).
8/23/13	Charles J Kalil, II	9.40	Coordinate collection, review and production of documents (4.6); prepare for telephone conference with committee (1.3); participate in telephone conference re same (1.0); follow-up discovery tasks re same (1.8); draft summary correspondence and analysis to client re same (.7).
8/24/13	Jason Gott	.70	Analyze precedent and memoranda re contested issues and draft correspondence re same.
8/24/13	Stanley Wash	1.40	Review and analyze list of discovery requests.
8/24/13	Charles J Kalil, II	5.70	Analyze supplemental discovery (3.2); draft discovery strategy memorandum and correspondence (2.1); correspond with team re same (.4).
8/25/13	Jeffrey J Zeiger	.30	Revise presentation to M. Hansen re litigation timelines.
8/25/13	Charles J Kalil, II	.70	Review and address case correspondence.
8/26/13	Stanley Wash	2.10	Review and analyze document requests from committee (1.5); review and analyze documents provided by Cengage in response to discovery requests from the official committee of unsecured creditors (.6).

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Cengage Learning, Inc.

25 - Lit., Contested Issues, Adversary Proc.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/26/13	Charles J Kalil, II	5.10	Draft document collection and production tracking chart for outstanding discovery tasks (2.5); review documents for responsiveness and potential production (.5); correspond internally re discovery issues (.2); coordinate additional document collection from client (.8); review copyright valuation materials and documents (.6); conference with team re ongoing case strategy (.5).
8/27/13	Christopher T Greco	1.10	Review committee standing motion re copyrights and disputed cash (.7); correspond re same (.4).
8/27/13	Kristina Alexander	2.50	Telephone conference with M. Koss re privilege issues (.4); review discovery requests and conference with C. Kalil re case status and pending issues (1.2); review motion for committee standing and correspondence re same (.9).
8/27/13	Christopher Marcus, P.C.	1.20	Review committee standing motion.
8/27/13	Andrea Weintraub	.40	Review and summarize committee motion seeking the sole authority to bring actions re disputed copyrights.
8/27/13	Stanley Wash	3.60	Review, analyze and prepare for production documents responsive to the discovery requests from the committee (2.0); prepare for and participate in telephone conference with the company re discovery requests from the official committee of unsecured creditors (1.6).
8/27/13	Ryan Dattilo	.60	Review committee standing motion.
8/27/13	Jeffrey J Zeiger	.20	Address follow up issues re committee document requests.
8/27/13	Jonathan S Henes, P.C.	.90	Review and analyze committee standing motion.

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25 - Lit., Contested Issues, Adversary Proc.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/27/13	Melissa Koss	1.30	Office conference with C. Marcus, R. Dattilo and A. Weintraub re plan structuring issue (.4); follow up with R. Dattilo and A. Weintraub re same (.3); review and comment on memorandum re same (.6).
8/27/13	Charles J Kalil, II	5.30	Draft outline of certain discovery requests for client collection protocol (2.8); correspond and confer internally re same (1.2); prepare for telephone conference with committee re discovery issues (.7); conference and correspond with team re same (.6).
8/28/13	Christopher T Greco	.50	Correspond with J. Zeiger re discovery requests and lit matters.
8/28/13	Christopher T Greco	1.60	Review committee standing motion and correspond with numerous parties re same.
8/28/13	Kristina Alexander	5.00	Telephone conferences with C. Kalil and S. Wash and telephone conference with counsel to committee re document production (1.1); review document requests, draft document request tracking chart and conference and correspond with S. Wash and C. Kalil re document collection issues (3.0); review correspondence to general counsel and correspond with C. Kalil re same (.4); telephone conference with M. Koss (.5).
8/28/13	Christopher Marcus, P.C.	.70	Analyze research re standing.
8/28/13	Jeff V McMurray	7.50	Assist with informal discovery document production and correspond with case team re same.
8/28/13	Jessica Peet	.50	Review and revise LBO deck (.3); correspond re same (.2).
8/28/13	Jason Gott	2.40	Review and analyze committee's motion for standing (.7); correspond re same (.3); research re response to same (1.4).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/28/13	Stanley Wash	8.40	Prepare for and participate in telephone conference with J. Toof and M. Cryan with committee re status of responses to discovery requests (1.1); review, analyze and produce documents responsive to discovery requests from committee (4.1); correspond with M. Koss re documents produced relating to 2007 leveraged buyout (.6); update production of documents to all parties to include all documents produced by debtors' to date (2.6).
8/28/13	Megan Bruner	.50	Prepare Cengage production for attorney review.
8/28/13	Brendan F Reardon	1.00	Research and analyze case law re committee standing motion.
8/28/13	Ross M Kwasteniet	4.60	Review committee standing motion and research and analyze issues re same.
8/28/13	Jonathan S Henes, P.C.	1.50	Review and analyze issues re committee standing motion.
8/28/13	Melissa Koss	2.60	Telephone conference with K. Carson and team re factual investigation of 2007 LBO (.8); follow up with A. Weintraub re same (.9); review documents re same (.9).
8/28/13	William Guerrieri	2.60	Draft and revise letter to chambers re standing motion (.8); review and revise reply re standing motion (1.8).
8/28/13	Charles J Kalil, II	6.30	Prepare for, participate in and follow-up on telephone conference with committee (1.7); draft summary correspondence and memorandum re same (.6); coordinate additional collection of documents from the client and draft correspondence re same (1.2); conference with team re collection and production status and remaining tasks (.8); draft correspondence re same (.4); analyze certain productions to date (1.0); telephone conference with K&E team re same and discovery strategy moving forward (.6).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/28/13	Andrew A Kassof, P.C.	.30	Telephone conference with C. Greco re litigation issues.
8/29/13	Kristina Alexander	.50	Correspond with K&E team re various issues including document collection (.3); review discovery requests and RSA (.2).
8/29/13	Paige Barnum	.50	Prepare production materials for upload.
8/29/13	Jeff V McMurray	8.00	Assist with production and correspond with case team re same (2.5); update expert and production tracking charts (1.3); assist with upcoming informal discovery production and correspond with case team re same (4.2).
8/29/13	Stanley Wash	3.60	Review, analyze and produce to all parties documents responsive to discovery requests from committee (2.8); conference with V. Sommella re collection of 2007 Board of Directors materials (.4); conference with L. Brussel re discovery plan to gather documents responsive to discovery requests from committee (.4).
8/29/13	Kate Marino	.50	Review and respond to correspondence re discovery issues.
8/29/13	Toni Anderson	1.50	Logistical and technical support for review of client electronic discovery data.
8/29/13	Jonathan S Henes, P.C.	1.50	Review and analyze issues re committee standing motion.
8/29/13	Maureen McCarthy	.40	Search and distribute precedent re committee's motion for standing (.3); follow-up with A. Brniak re same (.1).
8/29/13	William Guerrieri	1.80	Review and revise potential scheduling order.
8/29/13	William Guerrieri	2.50	Review and revise reply re standing (1.4); research and analyze case law and precedent re same (1.1).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/29/13	Charles J Kalil, II	2.90	Review and address correspondence re various case issues (.8); coordinate collection, review and production of documents (1.2); correspond with client and team re same (.6); review proposed litigation schedule and comments to same (.3).
8/30/13	Kristina Alexander	1.00	Correspond with team re litigation schedule, document collection and case issues.
8/30/13	Jeff V McMurray	7.20	Assist with informal discovery document production and correspond with case team re same.
8/30/13	Stanley Wash	6.40	Review, analyze and produce documents responsive to the discovery requests.
8/30/13	Kate Marino	.50	Correspond with K&E team re discovery issues.
8/30/13	Brendan F Reardon	2.00	Research and analyze case law re committee standing motion.
8/30/13	Toni Anderson	1.50	Logistical and technical support for review of client electronic discovery data.
8/30/13	Matthew S Lovell	.70	Review motion of committee re standing on copyrights avoidance actions.
8/30/13	William Guerrieri	2.80	Review and analyze issues re committee standing motion (.8); telephone conference with K&E team re same (.5); review and revise objection to same (.8); correspond with K&E team re proposed schedule (.7).
8/30/13	Charles J Kalil, II	2.20	Review and address correspondence re various case issues (1.2); coordinate collection, review and production of documents (.6); review proposed litigation schedule and comments to same (.4).
8/30/13	Andrew A Kassof, P.C.	.20	Review and respond to correspondence re schedule.

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/31/13	Travis Bayer	4.20	Research precedent re standing motion objection (1.4); draft same (2.8).
		,214.90	TOTAL HOURS

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Description of Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
7/12/13	Standard Prints	1.30
7/17/13	Charles Kalil, II, Taxi, Overtime Transportation	11.00
7/18/13	Standard Prints	21.84
7/18/13	Standard Prints	2.08
7/18/13	Standard Prints	4.94
7/18/13	Charles Kalil, II, Taxi, Overtime Transportation	7.00
7/19/13	Standard Prints	3.77
7/19/13	Standard Prints	1.56
7/19/13	DIALOG LLC, Computer Database Research, Dialog Usage for 07/2013, Eggert, Mary	6.29
7/19/13	Charles Kalil, II, Taxi, Overtime Transportation	8.00
7/19/13	Charles Kalil, II, Taxi, Overtime Transportation	8.00
7/19/13	Stan Wash, Overtime Transportation	17.00
7/20/13	Charles Kalil, II, Taxi, Overtime Transportation	11.00
7/20/13	Charles Kalil, II, Taxi, Overtime Transportation	12.00
7/20/13	Stan Wash, Overtime Transportation	17.00
7/22/13	Standard Prints	23.79
7/22/13	Standard Prints	.78
7/22/13	Standard Prints	1.17
7/22/13	Standard Prints	12.74
7/22/13	Charles Kalil, II, Taxi, Overtime Transportation	11.00
7/22/13	Charles Kalil, II, Taxi, Overtime Transportation	11.00
7/22/13	FLASH CAB COMPANY, Overtime Transportation, J MCMURRAY, 07/22/2013	23.65
7/22/13	Jeffrey Zeiger, Overtime Transportation	18.00
7/22/13	Stan Wash, Overtime Transportation	10.00
7/22/13	Stan Wash, Overtime Transportation	10.05
7/22/13	Jeff V McMurray, Overtime Transportation	12.00
7/23/13	Standard Prints	7.15
7/23/13	Standard Prints	2.86
7/23/13	Charles Kalil, II, Taxi, Overtime Transportation	14.00
7/23/13	FLASH CAB COMPANY, Overtime Transportation, J MCMURRAY, 07/23/2013	23.45
7/24/13	Standard Prints	10.79
7/24/13	Standard Prints	.26
7/24/13	Scanned Images	1.56
7/24/13	WEST, Computer Database Research, WASH,STANLEY, 7/24/2013	94.05
7/24/13	Stan Wash, Overtime Transportation	9.43
7/24/13	Charles Kalil, II, Taxi, Overtime Transportation	11.00
7/24/13	FLASH CAB COMPANY, Overtime Transportation, J MCMURRAY, 07/24/2013	25.25
7/24/13	FLASH CAB COMPANY, Overtime Transportation, J MCMURRAY, 07/24/2013	23.65
7/24/13	Charles Kalil, II, Overtime Meals	16.85
7/25/13	Standard Prints	2.47
7/25/13	Standard Prints	5.07
7/25/13	Standard Prints	.26
7/25/13	Scanned Images	.13

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7/25/13	Scanned Images	.26
7/25/13	ALTEP - Outside Computer Services, OCR, pdf to tiff Conversion, J. McMurry, 7/23/13	19.46
7/25/13	ALTEP - Outside Computer Services, OCR Conversion, J. McMurry, 7/23/13	6.52
7/25/13	Charles Kalil, II, Taxi, Overtime Transportation	13.00
7/26/13	Standard Prints	.26
7/26/13	Standard Prints	5.07
7/26/13	Color Prints	1.10
7/26/13	Color Prints	1.10
7/26/13	Color Prints	1.10
7/26/13	Charles Kalil, II, Taxi, Overtime Transportation	13.00
7/26/13	FLASH CAB COMPANY, Overtime Transportation, J MCMURRAY, 07/26/2013	23.65
7/26/13	FLASH CAB COMPANY, Overtime Transportation, R RENTERIA, 07/26/2013	15.65
7/26/13	Secretarial Overtime, Jennifer S Krier	30.50
7/27/13	WEST, Computer Database Research, WASH,STANLEY, 7/27/2013	23.24
7/27/13	Stan Wash, Overtime Transportation	10.00
7/27/13	Charles Kalil, II, Taxi, Overtime Transportation	12.00
7/27/13	Charles Kalil, II, Taxi, Overtime Transportation	13.00
7/27/13	FLASH CAB COMPANY, Overtime Transportation, J MCMURRAY, 07/27/2013	21.85
7/28/13	Stan Wash, Overtime Transportation	10.00
7/28/13	Charles Kalil, II, Taxi, Overtime Transportation	13.00
7/28/13	Charles Kalil, II, Taxi, Overtime Transportation	11.00
7/29/13	Standard Prints	11.18
7/29/13	Standard Prints	2.21
7/30/13	ALTEP - Outside Computer Services, OCR Conversion and Hard Drive, R. Renteria, 7/26/13	933.63
7/30/13	ALTEP - Outside Computer Services, Full Process, Page Branding and OCR Conversion for Bates Ranges, 7/25/13	321.53
7/30/13	ALTEP - Outside Copy/Binding Services, Full Process for Bates Range, 7/26/13	19.00
7/30/13	ALTEP - Outside Copy/Binding Services, Page Branding for Bates Range, 7/24/13	44.48
7/30/13	LEXISNEXIS, Computer Database Research, CourtLink Usage for 07/2013, Mary Eggert	61.17
7/30/13	LEXISNEXIS, Computer Database Research, EGGERT, MARY, 7/30/2013	1.05
7/30/13	LEXISNEXIS, Computer Database Research, EGGERT, MARY, 7/30/2013	54.00
7/30/13	LEXISNEXIS, Computer Database Research, EGGERT, MARY, 7/30/2013	17.68
7/30/13	LEXISNEXIS, Computer Database Research, EGGERT, MARY, 7/30/2013	5.64
7/30/13	LEXISNEXIS, Computer Database Research, EGGERT, MARY, 7/30/2013	95.03
7/30/13	LEXISNEXIS, Computer Database Research, EGGERT, MARY, 7/30/2013	1.96
7/30/13	LEXISNEXIS, Computer Database Research, EGGERT, MARY, 7/30/2013	16.21
7/30/13	LEXISNEXIS, Computer Database Research, EGGERT, MARY, 7/30/2013	39.14
7/30/13	LEXISNEXIS, Computer Database Research, EGGERT, MARY, 7/30/2013	6.40
7/30/13	LEXISNEXIS, Computer Database Research, EGGERT, MARY, 7/30/2013	107.83
7/30/13	LEXISNEXIS, Computer Database Research, EGGERT, MARY, 7/30/2013	2.36
7/30/13	LEXISNEXIS, Computer Database Research, EGGERT, MARY, 7/30/2013	16.20
7/30/13	LEXISNEXIS, Computer Database Research, EGGERT, MARY, 7/30/2013	47.44
7/30/13	WEST, Computer Database Research, EGGERT,MARY B, 7/30/2013	1,099.69
7/30/13	WEST, Computer Database Research, WASH,STANLEY, 7/30/2013	125.03

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7/30/13	Stan Wash, Overtime Transportation	9.00
7/30/13	SEAMLESS NORTH AMERICA INC, Stanley Wash, Overtime Meals 7/30/2013	20.00
7/30/13	Secretarial Overtime, Barbara A Walsh	30.50
7/31/13	INTERCALL - Third Party Telephone Charges, S. Walsh	2.48
7/31/13	INTERCALL - Third Party Telephone Charges, C. Kalil	8.57
7/31/13	INTERCALL - Third Party Telephone Charges, S. Walsh	56.07
7/31/13	Standard Prints	.13
7/31/13	Standard Prints	22.75
7/31/13	Standard Prints	1.82
7/31/13	Standard Prints	.39
7/31/13	Standard Prints	8.71
7/31/13	Standard Prints	220.61
7/31/13	Color Prints	218.90
7/31/13	Color Prints	189.75
7/31/13	Color Prints	37.95
7/31/13	Color Prints	37.95
7/31/13	Color Prints	1.10
7/31/13	Color Prints	12.10
7/31/13	Color Prints	181.50
7/31/13	Color Prints	189.75
7/31/13	Color Prints	129.25
7/31/13	Color Prints	5.50
7/31/13	Production Blowbacks	228.50
7/31/13	ALTEP - Outside Computer Services, OCR Conversion, Page Branding, Pdf to tiff Conversion for Bates, J. McMurray, 7/30/13	42.48
7/31/13	ALTEP - Outside Copy/Binding Services, Full Process, J. McMurray, 7/31/13	88.50
7/31/13	ALTEP - Outside Copy/Binding Services, Full Process for Bates Range, 7/22/13	465.00
7/31/13	FLIK INTERNATIONAL CORP, Catering Expenses, Client Meeting (15), Kalil, II, Charles J, 7/31/2013	120.00
7/31/13	FLIK INTERNATIONAL CORP, Catering Expenses, Client Meeting (20), Kalil, II, Charles J, 7/31/2013	160.00
7/31/13	WEST, Computer Database Research, WASH,STANLEY, 7/31/2013	178.70
7/31/13	Secretarial Overtime, John Walker	50.40
8/01/13	Standard Prints	236.73
8/01/13	Standard Prints	70.33
8/01/13	Standard Prints	.65
8/01/13	Standard Prints	.52
8/01/13	Standard Prints	278.98
8/01/13	Color Prints	544.50
8/02/13	Standard Prints	3.90
8/02/13	Standard Prints	93.21
8/02/13	Scanned Images	.78
8/02/13	Scanned Images	1.04
8/05/13	Standard Copies or Prints	.52
8/05/13	Standard Prints	.91
8/05/13	Standard Prints	1.69
8/05/13	Standard Prints	1.56

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8/06/13	Standard Prints	1.69
8/06/13	Standard Prints	2.34
8/06/13	Charles Kalil, II, Taxi, Overtime Transportation	11.00
8/06/13	Charles Kalil, II, Overtime Meals	23.22
8/07/13	Standard Prints	2.08
8/07/13	Standard Prints	1.95
8/07/13	ESQUIRE DEPOSITION SOLUTIONS LLC - Court Reporter Fee/Deposition, Services Provided on 7/31/13 for Deposition of S. Simms	4,177.26
8/08/13	Standard Copies or Prints	.65
8/08/13	Standard Prints	116.61
8/08/13	Standard Prints	7.15
8/08/13	Standard Prints	.26
8/08/13	Scanned Images	.52
8/08/13	RESTRUCTURING CONCEPTS LLC, Computer Database Research, Chapter 11 Dockets Usage for 08/2013, Travis Bayer	20.00
8/08/13	Charles Kalil, II, Taxi, Overtime Transportation	11.00
8/09/13	Standard Prints	4.03
8/09/13	Standard Prints	1.69
8/09/13	Standard Prints	1.82
8/09/13	Standard Prints	.78
8/09/13	Standard Prints	12.48
8/09/13	Scanned Images	.26
8/09/13	Scanned Images	.39
8/09/13	Scanned Images	.26
8/09/13	Scanned Images	.26
8/09/13	Scanned Images	.26
8/09/13	Scanned Images	.26
8/09/13	Scanned Images	.26
8/09/13	Scanned Images	.26
8/09/13	Stan Wash, Overtime Transportation	17.00
8/10/13	Stan Wash, Overtime Transportation	19.56
8/12/13	Standard Prints	58.89
8/12/13	Standard Prints	5.33
8/12/13	Standard Prints	1.43
8/12/13	Standard Prints	.78
8/12/13	Standard Prints	.91
8/13/13	Standard Copies or Prints	.13
8/13/13	Standard Prints	2.47
8/13/13	Standard Prints	19.24
8/13/13	Standard Prints	16.51
8/13/13	Color Prints	50.60
8/13/13	Color Prints	1.10
8/13/13	Color Prints	3.30
8/13/13	Color Prints	1.10
8/13/13	Color Prints	1.10
8/13/13	Color Prints	2.20

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8/13/13	Color Prints	80.30
8/13/13	Color Prints	8.80
8/13/13	Color Prints	2.20
8/13/13	Color Prints	40.15
8/13/13	Color Prints	40.15
8/14/13	Standard Copies or Prints	148.72
8/14/13	Standard Prints	236.73
8/14/13	Standard Prints	.52
8/14/13	Standard Prints	.39
8/14/13	Standard Prints	.13
8/14/13	Color Prints	143.00
8/14/13	Color Prints	14.30
8/15/13	Standard Prints	1.04
8/15/13	Standard Prints	1.30
8/15/13	Standard Prints	26.78
8/15/13	Standard Prints	137.28
8/15/13	Overnight Delivery, Fed Exp	42.22
8/15/13	Overnight Delivery, Fed Exp	44.33
8/18/13	SEAMLESS NORTH AMERICA INC, Stanley Wash, Overtime Meals 8/18/2013	20.00
8/19/13	Standard Copies or Prints	.65
8/19/13	Standard Prints	2.08
8/19/13	Standard Prints	.65
8/20/13	Standard Prints	1.04
8/20/13	ALTEP - Outside Copy/Binding Services, Full Process, Page Branding, J. McMurray, 8/14/13	30.83
8/20/13	ALTEP - Outside Copy/Binding Services, Full Process, Page Branding, J. McMurray, 8/9/13	209.99
8/21/13	Standard Prints	2.34
8/21/13	Standard Prints	.26
8/21/13	File Conversion	4.47
8/22/13	Standard Prints	.39
8/23/13	Standard Copies or Prints	117.39
8/23/13	Standard Prints	.78
8/23/13	Standard Prints	.65
8/23/13	Tabs/Indexes/Dividers	27.30
8/23/13	Color Copies or Prints	941.60
8/23/13	Closing/Mini Books	84.00
8/23/13	Stan Wash, Overtime Transportation	20.00
8/23/13	Charles Kalil, II, Taxi, Overtime Transportation	11.00
8/24/13	Charles Kalil, II, Taxi, Overtime Transportation	12.00
8/24/13	Charles Kalil, II, Overtime Meals	23.22
8/26/13	Standard Prints	1.04
8/26/13	Standard Prints	4.03
8/26/13	Scanned Images	.26
8/26/13	Scanned Images	.26
8/26/13	Jason Gott, Overtime Transportation	15.85
8/27/13	Standard Prints	1.43

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

25 - Lit., Contested Issues, Adversary Proc.

8/28/13	Standard Prints	3.25
8/28/13	Scanned Images	.26
8/28/13	Scanned Images	.26
8/28/13	Scanned Images	.26
8/28/13	Stan Wash, Overtime Transportation	10.00
8/30/13	ALTEP - Outside Computer Services, OCR Conversion, J. McMurray, 8/21/13	211.24
8/30/13	ALTEP - Outside Computer Services, OCR Conversion, pdf to tiff Conversion, J. McMurray, 8/30/13	235.55
8/30/13	ALTEP - Outside Computer Services, OCR Conversion, Page Branding and pdf to tiff Conversion, J. McMurray, 8/20/13	418.60
8/30/13	ALTEP - Outside Copy/Binding Services, Full Process and Page Branding, J. McMurray, 8/28/13	31.92
8/31/13	INTERCALL - Third Party Telephone Charges, S. Walsh	28.95
8/31/13	INTERCALL - Third Party Telephone Charges, T. Bayer	5.28
8/31/13	Electronic Data Storage	388.23

TOTAL EXPENSES

\$ 16,178.79

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

September 20, 2013

Cengage Learning, Inc.
601 Lexington Avenue
New York, NY 10022

Attention: Christian Stahl

Invoice Number: 4152759
Client Matter: 15222-26

In the matter of Schedules, SoFAs

For legal services rendered through August 31, 2013 (see attached Description of Legal Services for detail)	\$ 20,382.50
For expenses incurred through August 31, 2013 (see attached Description of Expenses for detail)	<u>\$ 23.38</u>
Total legal services rendered and expenses incurred	\$ 20,405.88

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

26 - Schedules, SoFAs

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Travis Bayer	10.50	495.00	5,197.50
Jacob Goldfinger	5.50	305.00	1,677.50
Jason Gott	.60	495.00	297.00
William Guerrieri	18.30	715.00	13,084.50
Maureen McCarthy	.40	315.00	126.00
TOTALS	35.30		\$20,382.50

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

26 - Schedules, SoFAs

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/11/13	Travis Bayer	2.10	Prepare for and conference with J. Herriman and Cengage team re schedules and statements duties.
7/11/13	William Guerrieri	1.40	Telephone conference with company and A&M re schedules and statements process.
7/26/13	Travis Bayer	.40	Conference with W. Guerrieri and J. Herriman re schedules and statements.
7/26/13	Maureen McCarthy	.40	Search and distribute precedent re global notes re schedules and statements of financial affairs.
7/26/13	William Guerrieri	1.00	Review and revise global notes re schedules and statements.
7/29/13	Travis Bayer	1.60	Draft and revise global notes (1.1); conference with S. Anchin, W. Guerrieri, and K. Zavo re executory contracts (.5).
7/29/13	Jason Gott	.60	Review, analyze local rules re statements and schedules.
7/30/13	Travis Bayer	.40	Review and revise global notes to schedules and statements.
7/31/13	William Guerrieri	.60	Correspond with A&M re schedules and statements and global notes.
8/01/13	Travis Bayer	.20	Conference with W. Guerrieri and J. Herriman re global notes.
8/05/13	Travis Bayer	.80	Review and revise statements re payment of professionals (.4). Review and revise global notes (.4).
8/06/13	Travis Bayer	.30	Review and revise global notes.
8/07/13	Travis Bayer	.20	Correspond with W. Guerrieri and J. Herriman re schedules and statements.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

26 - Schedules, SoFAs

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/08/13	Travis Bayer	.90	Review and revise global notes (.6); conference with W. Guerrieri and J. Herriman re same (.3).
8/09/13	Travis Bayer	2.20	Conference with J. Herriman and Cengage team re schedules and statements status and questions (2.0); review and revise global notes re same (.2).
8/09/13	William Guerrieri	1.80	Telephone conference with working group, company re draft schedules and statements (1.1); correspond with J. Herriman re same (.7).
8/12/13	William Guerrieri	4.60	Review and analyze issues re schedules and statements (2.4); correspond with J. Herriman, others re same (2.2).
8/13/13	Travis Bayer	.50	Review and revise global notes re schedules and statements (.2); correspond with J. Herriman re schedules and statements signature pages (.3).
8/14/13	Travis Bayer	.50	Review and revise global notes re schedules and statements.
8/14/13	William Guerrieri	1.40	Review and analyze issues re schedules and statements.
8/15/13	Travis Bayer	.20	Review and revise global notes re schedules and statements.
8/15/13	William Guerrieri	2.90	Review and analyze issues re schedules and statements (1.7); correspond with J. Herriman, others re same (1.2).
8/16/13	Jacob Goldfinger	4.30	Search precedent re filing of redacted schedules and statements of financial affairs, prepare draft of motion to seal (2.5); prepare schedules and statements of financial affairs for filing and service (1.8).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

26 - Schedules, SoFAs

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/16/13	William Guerrieri	4.60	Review and analyze issues re schedules and statements (2.4); correspond with J. Herriman, others re same (2.2).
8/19/13	Jacob Goldfinger	1.20	Prepare schedules and statements of financial affairs on disk for service.
8/20/13	Travis Bayer	.20	Review and analyze schedules and statements signature pages.
		35.30	TOTAL HOURS

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

26 - Schedules, SoFAs

Description of Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
8/06/13	Standard Prints	.52
8/09/13	Standard Prints	1.56
8/16/13	SEAMLESS NORTH AMERICA INC, Jacob Goldfinger, Overtime Meals 8/16/2013	20.00
8/23/13	Standard Prints	1.30
	TOTAL EXPENSES	\$ 23.38

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

September 20, 2013

Cengage Learning, Inc.
200 First Stamford Place
Fourth Floor
Stamford, CT 06902

Attention: Dean Durbin, CFO

Invoice Number: 4152760
Client Matter: 15222-27

In the matter of Tax Issues

For legal services rendered through August 31, 2013 (see attached Description of Legal Services for detail)	\$ 43,488.50
For expenses incurred through August 31, 2013 (see attached Description of Expenses for detail)	<u>\$ 66.47</u>
Total legal services rendered and expenses incurred	\$ 43,554.97

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

27 - Tax Issues

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Thad Davis	27.30	845.00	23,068.50
Beth Friedman	.40	335.00	134.00
Christopher T Greco	.40	735.00	294.00
William Guerrieri	3.40	715.00	2,431.00
Melissa Koss	1.00	630.00	630.00
Christopher Marcus, P.C.	.50	895.00	447.50
Todd F Maynes, P.C.	7.30	1,150.00	8,395.00
Joel A Peters-Fransen	6.20	670.00	4,154.00
Timothy Schmeling	.60	190.00	114.00
Alexandra Schwarzman	.40	495.00	198.00
Neil E Walther	3.00	630.00	1,890.00
Andrea Weintraub	3.50	495.00	1,732.50
TOTALS	54.00		\$43,488.50

Legal Services for the Period Ending August 31, 2013
 Cengage Learning, Inc.
 27 - Tax Issues

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/02/13	Thad Davis	2.30	Review and revise equity trading motion (1.2); review and revise talking points re same (1.1).
7/02/13	Todd F Maynes, P.C.	.50	Correspondence re potential tax strategies asset sale.
7/03/13	Thad Davis	.40	Draft correspondence re tax issues.
7/03/13	Todd F Maynes, P.C.	.50	Correspondences and telephone conferences re check the box election.
7/05/13	Christopher T Greco	.40	Correspond with B. Friedman re equity trading order and service of same.
7/08/13	Thad Davis	.30	Research tax issues (.2); draft correspondence re same (.1).
7/08/13	Beth Friedman	.40	Review issues re equity trading motion and service of same.
7/10/13	Thad Davis	.80	Draft correspondence re tax issues.
7/15/13	Thad Davis	.30	Draft correspondence re tax issues.
7/15/13	Todd F Maynes, P.C.	.50	Correspondence re tax issues status.
7/16/13	Joel A Peters-Fransen	.10	Conference with T. Davis re timing of proposed restructuring steps.
7/16/13	Thad Davis	1.30	Telephone conference with company re tax issues (.9); office conference with J. Peter-Fransen re same (.3); office conference with T. Maynes re same (.1).
7/17/13	Joel A Peters-Fransen	.50	Telephone conference with T. Davis and client and follow-up discussion with T. Davis re tax issues.
7/17/13	Thad Davis	2.30	Telephone conference with committee re tax issue (.8); telephone conference with client re same (.5); meet with J. Peters-Fransen re same (.4); review and revise final NOL order (.6).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

27 - Tax Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/17/13	Melissa Koss	1.00	Telephone conference with committee counsel and K&E tax team.
7/17/13	William Guerrieri	.50	Telephone conference with creditor advisors re tax diligence issues.
7/18/13	Andrea Weintraub	.80	Review and revise NOL order and final taxes and fees order per comments from committee.
7/18/13	Thad Davis	1.10	Review and revise final NOL order (.5); draft correspondence re same (.4); telephone conference with W. Guerrieri re same (.2).
7/19/13	Andrea Weintraub	.80	Review and revise taxes order and NOL order per committee comments.
7/19/13	Timothy Schmeling	.60	Prepare and compile precedent re NOL order.
7/19/13	Thad Davis	.10	Review proposed language for NOL order.
7/22/13	Andrea Weintraub	.60	Revise wages order.
7/22/13	Thad Davis	.20	Review revised draft of final NOL order.
7/23/13	Thad Davis	.30	Telephone conference with Simpson re NOL order.
7/23/13	William Guerrieri	.50	Telephone conference with Simpson Thacher re tax and NOL order issues.
7/25/13	William Guerrieri	.50	Correspond with Simpson re NOL order.
7/26/13	Andrea Weintraub	1.30	Coordinate service re final equity trading order.
7/29/13	Joel A Peters-Fransen	.50	Conference with S. Neckritz re tax determination issues (.3); follow-up conference with T. Davis re same and re follow-up research issues (.2).
7/29/13	Thad Davis	.40	Conference with J. Peters-Fransen re built-in loss calculations.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

27 - Tax Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/05/13	Joel A Peters-Fransen	.10	Conference with T. Davis re status of tax structure planning.
8/05/13	Thad Davis	2.40	Review and revise plan re tax issues (1.8); meet with J. Peters-Fransen re same (.4); telephone conference with W. Guerreri re same (.2).
8/05/13	Todd F Maynes, P.C.	.50	Correspondence re debt issues and tax consequences.
8/06/13	Joel A Peters-Fransen	1.30	Tax call with company and K&E tax team re structuring and tax attribute issues (.8); follow-up research re net unrealized built-in loss determinations (.5).
8/06/13	Thad Davis	1.60	Telephone conference with client re draft plan (1.2); meet with J. Peters-Fransen re same (.4).
8/06/13	Todd F Maynes, P.C.	1.50	Telephone conferences re transaction options.
8/07/13	Joel A Peters-Fransen	1.70	Research issues re determination of net unrealized built-in loss and correspond with T. Davis re same.
8/07/13	Thad Davis	1.20	Draft correspondence re NOLs (.5); telephone conference with C. Greco re plan (.3); meet with J. Peters-Fransen re same (.4).
8/07/13	Todd F Maynes, P.C.	.50	Telephone conferences re tax transaction options.
8/08/13	Thad Davis	.30	Review and revise tax section of disclosure statement.
8/08/13	Todd F Maynes, P.C.	.50	Telephone conferences re tax transaction options.
8/09/13	Joel A Peters-Fransen	2.00	Revise tax comments to disclosure statement (1.2); correspond with T. Davis and R. Dattilo re further revisions to same (.8).
8/09/13	Thad Davis	1.50	Review and revise tax section of disclosure statement.

Legal Services for the Period Ending August 31, 2013
 Cengage Learning, Inc.
 27 - Tax Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/13/13	Thad Davis	.20	Review proposed disclosure language from Apax.
8/14/13	Alexandra Schwarzman	.40	Research re priority of taxes re tax settlement.
8/14/13	Thad Davis	.20	Draft correspondence re tax issues.
8/15/13	Thad Davis	.70	Draft correspondence re tax issues.
8/15/13	Todd F Maynes, P.C.	.30	Review and respond to correspondence re status of tax planning.
8/16/13	Thad Davis	2.50	Review and revise tax section of disclosure statement.
8/19/13	Thad Davis	.40	Telephone conference with client re deductibility of OID (.2); research same (.2).
8/19/13	Todd F Maynes, P.C.	1.00	Telephone conferences re tax structure issues.
8/20/13	Thad Davis	.80	Telephone conference with client re tax treatment of debt purchases (.6); draft correspondence re same (.2).
8/21/13	Christopher Marcus, P.C.	.50	Telephone conference with T. Davis and R. Kwasteniet re tax issues.
8/21/13	Thad Davis	1.40	Telephone conference with C. Marcus and R. Kwasteniet re debt buy-backs (.7); office conference with T. Maynes re same (.4); telephone conference with client re same (.3).
8/21/13	William Guerrieri	.80	Telephone conference with J. Schmaltz regarding tax claims.
8/21/13	Todd F Maynes, P.C.	.50	Office Conference with T. Davis re tax strategy.
8/22/13	Neil E Walther	3.00	Research re tax claims priority (1.1); draft summary re same (1.6); correspond with W. Guerrieri re same (.3).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

27 - Tax Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/22/13	Thad Davis	1.00	Telephone conference with client re debt buy back (.6); research treatment of disputed claims trust (.4).
8/22/13	William Guerrieri	.70	Telephone conference with A&M re tax claim payments (.4); research re same (.3).
8/23/13	Thad Davis	1.00	Telephone conference with client re accrual of debt expenses (.5); telephone conference with Lazard re debt buy-backs (.5).
8/23/13	Todd F Maynes, P.C.	.50	Conference with T. Davis re tax strategy.
8/26/13	William Guerrieri	.40	Correspond with T. Davis and A&M re tax claims and assets.
8/27/13	Thad Davis	.80	Telephone conference with client re debt buy-back (.5); telephone conference with R. Kwasteniet re same (.3).
8/28/13	Thad Davis	1.50	Telephone conference with client re debt buy-backs and interest accruals (.4); telephone conference with Lazard re same (.4); telephone conference with Simpson re same (.4); telephone conference with R. Kwasteniet re same (.3).
8/28/13	Todd F Maynes, P.C.	.50	Office conference with T. Davis re tax strategy.
		54.00	TOTAL HOURS

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

27 - Tax Issues

Description of Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
7/30/13	INTERCALL - Third Party Telephone Charges, W. Guerrieri	35.23
8/15/13	Standard Prints	9.75
8/31/13	INTERCALL - Third Party Telephone Charges, T. Davis	7.12
8/31/13	INTERCALL - Third Party Telephone Charges, T. Maynes	14.37
TOTAL EXPENSES		\$ 66.47

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

September 20, 2013

Cengage Learning, Inc.
200 First Stamford Place
Fourth Floor
Stamford, CT 06902

Attention: Dean Durbin, CFO

Invoice Number: 4152761
Client Matter: 15222-28

In the matter of Travel

For legal services rendered through August 31, 2013 (see attached Description of Legal Services for detail)	\$ 56,626.00
For expenses incurred through August 31, 2013 (see attached Description of Expenses for detail)	<u>\$ 41,156.74</u>
Total legal services rendered and expenses incurred	\$ 97,782.74

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

28 - Travel

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Travis Bayer	3.60	495.00	1,782.00
Rebecca Chaikin	.80	270.00	216.00
Ryan Dattilo	1.90	630.00	1,197.00
Jason Gott	3.00	495.00	1,485.00
Christopher T Greco	.80	735.00	588.00
William Guerrieri	14.10	715.00	10,081.50
Charles J Kalil, II	5.40	715.00	3,861.00
Melissa Koss	1.40	630.00	882.00
Ross M Kwasteniet	24.90	840.00	20,916.00
Christopher Marcus, P.C.	1.70	895.00	1,521.50
Maureen McCarthy	3.80	315.00	1,197.00
John Nedeau	.80	160.00	128.00
Jessica Peet	.20	495.00	99.00
Alexandra Schwarzman	3.70	495.00	1,831.50
Stanley Wash	5.10	495.00	2,524.50
Andrea Weintraub	2.80	495.00	1,386.00
Jeffrey J Zeiger	8.40	825.00	6,930.00
TOTALS	82.40		\$56,626.00

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

28 - Travel

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/03/13	Christopher Marcus, P.C.	.50	Travel to and from first day hearing (billed at half time).
7/03/13	Andrea Weintraub	.80	Travel to and from hearing (billed at half time).
7/03/13	Travis Bayer	3.60	Travel from New York, NY to Chicago, IL re first day hearing (billed at half time).
7/03/13	Jason Gott	3.00	Travel from New York, NY to Chicago, IL re first day hearing (billed at half time).
7/03/13	Alexandra Schwarzman	3.70	Travel from New York, NY to Chicago, IL re first day hearing (billed at half time).
7/03/13	John Nedeau	.80	Travel to and from first day hearing (billed at half time).
7/03/13	Jeffrey J Zeiger	1.40	Travel from New York, NY to Chicago, IL re first day hearing (billed at half time).
7/03/13	Ross M Kwasteniet	2.30	Travel from New York, NY to Chicago, IL re first day hearing (billed at half time).
7/03/13	Melissa Koss	.80	Travel to and from first day hearing (billed at half time).
7/03/13	Maureen McCarthy	.80	Travel to and from first day hearing (billed at half time).
7/03/13	Maureen McCarthy	3.00	Travel from New York, NY to Chicago, IL re first day hearing (billed at half time).
7/03/13	William Guerrieri	1.90	Travel from New York, NY to Chicago, IL re first day hearing (billed at half time).
7/15/13	Christopher Marcus, P.C.	.50	Travel to and from initial debtor interview (billed at half time).
7/17/13	Ross M Kwasteniet	2.50	Travel from Chicago, IL to New York, NY re hearing (billed at half time).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

28 - Travel

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/18/13	Ross M Kwasteniet	2.60	Travel from New York, NY to Chicago IL re hearing (billed at half time).
7/22/13	Ross M Kwasteniet	2.50	Travel from Chicago, IL to New York, NY re hearing (billed at half time).
7/22/13	William Guerrieri	1.90	Travel from Chicago, IL to New York, NY re hearing (billed at half time).
7/23/13	Jeffrey J Zeiger	.60	Travel from Chicago, IL to New York, NY re hearing (billed at half time).
7/24/13	Andrea Weintraub	.80	Travel to and from July 24 hearing (billed at half time).
7/24/13	Ryan Dattilo	.50	Travel to and from July 24 hearing (billed at half time).
7/24/13	Jeffrey J Zeiger	1.60	Travel from New York, NY to Chicago, IL re hearing (billed aft half time).
7/24/13	Ross M Kwasteniet	2.40	Travel from New York, NY to Chicago, IL re hearing (billed at half time).
7/24/13	William Guerrieri	2.10	Travel from New York, NY to Chicago, IL re hearing (billed at half time).
7/28/13	Jeffrey J Zeiger	.60	Travel from Chicago, IL to New York, NY re hearing (billed at half time).
7/29/13	Ross M Kwasteniet	3.40	Travel from Chicago, IL to New York, NY re hearing (billed at half time).
7/29/13	William Guerrieri	2.00	Travel from Chicago, IL to New York, NY re hearing (billed at half time).
7/29/13	Charles J Kalil, II	.80	Travel from Chicago, IL to New York, NY re hearing (billed at half time).
7/31/13	Stanley Wash	2.00	Travel from Chicago, IL to New York, NY re hearing (billed at half time).
8/01/13	Christopher T Greco	.80	Travel to and from August 1 hearing (billed at half time).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

28 - Travel

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/01/13	Stanley Wash	3.10	Travel from New York, NY to Chicago, IL re hearing (billed at half time).
8/01/13	Ryan Dattilo	.70	Travel to and from hearing (billed at half time).
8/01/13	Rebecca Chaikin	.80	Travel to and from hearing (billed at half time).
8/01/13	Jeffrey J Zeiger	2.00	Travel from New York, NY to Chicago, IL re hearing (billed at half time).
8/01/13	Ross M Kwasteniet	2.20	Travel from New York, NY to Chicago, IL re hearing (billed at half time).
8/01/13	Melissa Koss	.60	Travel to and from hearing (billed at half time).
8/01/13	William Guerrieri	2.10	Travel from New York, NY to Chicago, IL re hearing (billed at half time).
8/01/13	Charles J Kalil, II	1.80	Travel from New York, NY to Chicago, IL re hearing (billed at half time).
8/12/13	Ross M Kwasteniet	3.80	Travel from Chicago, IL to New York, NY re hearing (billed at half time).
8/12/13	William Guerrieri	2.00	Travel from Chicago, IL to New York, NY re hearing (billed at half time).
8/13/13	Jeffrey J Zeiger	.60	Travel from Chicago, IL to New York, NY re hearing (billed at half time).
8/13/13	Charles J Kalil, II	1.50	Travel from Chicago, IL to New York, NY re hearing (billed at half time).
8/15/13	Jessica Peet	.20	Travel from New York, NY to Chicago, IL re hearing (billed at half time).
8/15/13	Andrea Weintraub	.60	Travel to/from hearing (billed at half time).
8/15/13	Jeffrey J Zeiger	1.60	Travel from New York, NY to Chicago, IL re hearing (billed at half time).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

28 - Travel

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/15/13	Charles J Kalil, II	1.30	Travel from New York, NY to Chicago, IL re hearing (billed at half time).
8/16/13	Ross M Kwasteniet	3.20	Travel from New York, NY to Chicago, IL re hearing (billed at half time).
8/16/13	William Guerrieri	2.10	Travel from New York, NY to Chicago, IL re hearing (billed at half time).
8/20/13	Christopher Marcus, P.C.	.70	Return travel from hearing (billed at half time).
8/20/13	Andrea Weintraub	.60	Travel to/from hearing (billed at half time).
8/20/13	Ryan Dattilo	.70	Travel to/from hearing (billed at half time).
		82.40	TOTAL HOURS

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

28 - Travel

Description of Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
7/02/13	Christopher Greco, Lodging, New York, NY. 07/02/2013 to 07/02/2013, Working late on Cengage Filing	266.27
7/02/13	Jason Gott, Travel Meals, New York	75.00
7/02/13	Alexandra Schwarzman, Travel Meals, New York	2.40
7/02/13	Travis Bayer, Travel Meals, New York	3.50
7/02/13	Jason Gott, Travel Meals, New York	8.73
7/02/13	Jeffrey Zeiger, Travel Meals, New York	7.29
7/02/13	Ross Kwasteniet, Travel Meals, New York	14.43
7/02/13	Jeffrey Zeiger, Travel Meals, New York	16.15
7/02/13	Jeffrey Zeiger, Travel Meals, New York	13.50
7/02/13	Will Guerrieri, Travel Meals, New York, NY Meeting	37.31
7/02/13	Alexandra Schwarzman, Travel Meals, New York, NY Hearing/Meeting Jason Gott, Travis Bayer	42.51
7/02/13	Alexandra Schwarzman, Travel Meals, New York, NY Hearing/Meeting Travis Bayer	75.00
7/02/13	Travis Bayer, Travel Meals, New York	75.00
7/03/13	Maureen McCarthy, Lodging, New York 06/30/2013 to 07/03/2013, Filing	143.43
7/03/13	Ross Kwasteniet, Lodging, New York, NY 06/23/2013 to 07/03/2013, Chapter 11 Preparation and Filing	3,850.00
7/03/13	Will Guerrieri, Lodging, New York, NY 06/30/2013 to 07/03/2013, Meeting	879.15
7/03/13	Jason Gott, Lodging, New York, NY 06/30/2013 to 07/03/2013	874.92
7/03/13	Jeffrey Zeiger, Lodging, New York, NY 07/01/2013 to 07/03/2013, First Day Hearing	532.54
7/03/13	Alexandra Schwarzman, Lodging, New York, NY 06/27/2013 to 07/03/2013, Hearing/Meeting	2,286.18
7/03/13	Maureen McCarthy, Lodging, New York 06/30/2013 to 07/03/2013, Filing	1,370.64
7/03/13	Travis Bayer, Lodging, New York, New York 07/02/2013	291.64
7/03/13	Travis Bayer, Lodging, New York, New York 06/30/2013 to 07/03/2013	583.28
7/03/13	Will Guerrieri, Airfare, New York, NY 07/03/2013 to 07/03/2013, Meeting	530.77
7/03/13	Travis Bayer, Airfare, New York, New York 07/02/2013	87.00
7/03/13	ALL ABOUT CHARTER INC, Transportation to/from airport, Ross M Kwasteniet, 7/3/2013	122.01
7/03/13	Maureen McCarthy, Transportation To/From Airport, Airport Transportation	41.05
7/03/13	Jeffrey Zeiger, Transportation To/From Airport	36.00
7/03/13	BOSTON COACH CORPORATION, Transportation to/from airport, JASON BRADLEY GOTT, pick up at O'Hare International Airport Chicago IL and drop off at CHICAGO 528 W CORNELIA AVE 3N CHICAGO IL	70.56
7/03/13	BOSTON COACH CORPORATION, Transportation to/from airport, ALEXANDRA FRANK SCHWARZMAN, pick up at O'Hare International Airport Chicago IL and drop off at CHICAGO 747 N WABASH CHICAGO IL	81.76
7/03/13	CROWN CHAUFFEURED TRANSPORTATION INC, Transportation to/from airport, 07/03/2013, WILLIAM GUERRIERI	98.85
7/03/13	Jason Gott, Travel Meals, New York	55.90
7/03/13	Travis Bayer, Travel Meals	3.58

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

28 - Travel

7/03/13	Melissa Koss, Travel Meals, Brooklyn, New York Attend court hearing	10.24
7/03/13	Travis Bayer, Travel Meals, New York	10.03
7/03/13	Jeffrey Zeiger, Travel Meals, New York	13.84
7/03/13	Travis Bayer, Travel Meals	11.94
7/03/13	Alexandra Schwarzman, Travel Meals, New York	40.00
7/03/13	Alexandra Schwarzman, Travel Meals, New York	55.91
7/03/13	Travis Bayer, Travel Meals, New York	24.00
7/03/13	Alexandra Schwarzman, Travel Meals	4.58
7/03/13	Travis Bayer, Travel Meals, New York	20.05
7/03/13	Christopher Greco, Parking, Brooklyn, NY	17.00
7/09/13	KWASTENIET ROSS, Transportation to/from airport, Date: 7/3/2013	321.31
7/09/13	SCHWARZMAN ALEXANDRA, Transportation to/from airport, Date: 7/3/2013	79.64
7/09/13	MCCARTHY MAUREEN, Transportation to/from airport, Date: 7/3/2013	60.70
7/15/13	Ross Kwasteniet, Airfare, New York, NY 07/17/2013 to 07/18/2013, Client meeting	1,067.82
7/16/13	KWASTENIET ROSS, Transportation to/from airport, Date: 6/30/2013	60.70
7/16/13	BAYER,TRAVIS Transportation to/from airport, Date: 6/30/2013	60.70
7/17/13	Ross Kwasteniet, Airfare, New York, NY 07/22/2013 to 07/24/2013, Prepare for and represent client at 2nd day hearing	888.12
7/17/13	Will Guerrieri, Airfare, New York, NY 07/22/2013 to 07/24/2013, meetings	802.84
7/17/13	ALL ABOUT CHARTER INC, Transportation to/from airport, Ross M Kwasteniet, 7/17/20136	118.01
7/17/13	Ross Kwasteniet, Travel Meals, New York	13.28
7/17/13	Ross Kwasteniet, Travel Meals, Chicago, IL	8.95
7/18/13	Ross Kwasteniet, Lodging, New York, NY 07/17/2013 to 07/18/2013, Client meeting	350.00
7/18/13	ALL ABOUT CHARTER INC, Transportation to/from airport, Ross M Kwasteniet, 7/18/20131	122.01
7/22/13	Jeffrey Zeiger, Airfare, New York 07/23/2013 to 07/24/2013, Attend witness prep and hearing.	566.78
7/22/13	ALL ABOUT CHARTER INC, Transportation to/from airport, Ross M Kwasteniet, 7/22/20134	104.12
7/23/13	KWASTENIET ROSS, Transportation to/from airport, Date: 7/17/2013	76.29
7/23/13	KWASTENIET ROSS, Transportation to/from airport, Date: 7/18/2013	60.70
7/23/13	CROWN CHAUFFEURED TRANSPORTATION INC, Transportation to/from airport, 07/23/2013, JEFFREY ZEIGER	80.75
7/23/13	Ross Kwasteniet, Travel Meals, New York	117.99
7/23/13	Jeffrey Zeiger, Travel Meals, New York	5.75
7/23/13	Jeffrey Zeiger, Travel Meals, New York	13.50
7/23/13	Will Guerrieri, Travel Meals, New York, NY meetings	19.43
7/24/13	Ross Kwasteniet, Lodging, New York, NY 07/22/2013 to 07/24/2013, Prepare for and represent client at 2nd day hearing	700.00
7/24/13	Jeffrey Zeiger, Lodging, New York 07/23/2013 to 07/24/2013, Attend witness prep and hearing.	417.45
7/24/13	Will Guerrieri, Lodging, New York, NY 07/22/2013 to 07/24/2013, meetings	700.00
7/24/13	Ross Kwasteniet, Airfare, New York, NY 07/22/2013 to 07/24/2013, Prepare for and represent client at 2nd day hearing	133.84

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

28 - Travel

7/24/13	Ross Kwasteniet, Airfare, New York, NY 07/28/2013 to 08/01/2013, Represent client at hearing	1,067.97
7/24/13	Jeffrey Zeiger, Airfare, New York. 07/28/2013 to 08/01/2013, Attend cash collateral hearing.	1,061.97
7/24/13	Will Guerrieri, Airfare, Chicago, IL 07/24/2013 to 07/24/2013, meetings	133.84
7/24/13	ALL ABOUT CHARTER INC, Transportation to/from airport, William Guerrieri, 7/24/20132	122.01
7/24/13	ALL ABOUT CHARTER INC, Transportation to/from airport, Ross M Kwasteniet, 7/24/20132	122.01
7/24/13	CROWN CHAUFFEURED TRANSPORTATION INC, Transportation to/from airport, 07/24/2013, JEFFREY ZEIGER	84.75
7/24/13	Ross Kwasteniet, Travel Meals, New York	76.55
7/24/13	Jeffrey Zeiger, Travel Meals, New York	3.80
7/24/13	Jeffrey Zeiger, Travel Meals, New York	5.09
7/24/13	Will Guerrieri, Travel Meals, Chicago, IL meetings	4.41
7/25/13	Ross Kwasteniet, Airfare, New York, NY 07/29/2013 to 08/01/2013, Represent client at hearing	15.85
7/26/13	Charles Kalil, II, Airfare, New York, NY 07/28/2013 to 08/01/2013, Attend depositions and hearing	1,077.82
7/28/13	Charles Kalil, II, Lodging, New York, NY 07/28/2013 to 08/01/2013, Attend depositions and hearing	322.62
7/28/13	BOSTON COACH CORPORATION, Transportation to/from airport, CHARLES J KALIL, pick up at CHICAGO 1838 FREMONT ST CHICAGO IL and drop off at O'Hare International Airport Chicago IL	70.56
7/28/13	CROWN CHAUFFEURED TRANSPORTATION INC, Transportation to/from airport, 07/28/2013, JEFFREY ZEIGER	80.75
7/28/13	Charles Kalil, II, Travel Meals, Chicago, IL	4.97
7/29/13	Charles Kalil, II, Lodging, New York, NY 07/28/2013 to 08/01/2013, Attend depositions and hearing	322.62
7/29/13	Will Guerrieri, Airfare, New York, NY 07/29/2013 to 08/01/2013, hearing	1,031.97
7/29/13	ALL ABOUT CHARTER INC, Transportation to/from airport, Ross M Kwasteniet, 7/29/20134	118.01
7/29/13	Ross Kwasteniet, Travel Meals, Chicago, IL	9.23
7/29/13	Charles Kalil, II, Travel Meals, New York	12.49
7/29/13	Charles Kalil, II, Travel Meals, New York	18.00
7/29/13	Charles Kalil, II, Travel Meals, New York	21.22
7/29/13	Jeffrey Zeiger, Travel Meals, New York	4.92
7/29/13	Jeffrey Zeiger, Travel Meals, New York	15.28
7/30/13	Will Guerrieri, Taxi, hearing	7.20
7/30/13	Will Guerrieri, Taxi, hearing	7.80
7/30/13	Charles Kalil, II, Lodging, New York, NY 07/28/2013 to 08/01/2013, Attend depositions and hearing	322.62
7/30/13	Stan Wash, Airfare, New York, New York 07/31/2013 to 08/01/2013, Attend hearing	1,126.40
7/30/13	Will Guerrieri, Travel Meals, New York, NY hearing	6.08
7/30/13	Will Guerrieri, Travel Meals, New York, NY hearing	12.34
7/30/13	Will Guerrieri, Travel Meals, Manhattan, NY hearing	23.71

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

28 - Travel

7/30/13	Ross Kwasteniet, Travel Meals, New York	65.80
7/30/13	Ross Kwasteniet, Travel Meals, New York	13.28
7/30/13	Charles Kalil, II, Travel Meals, New York	18.99
7/30/13	Jeffrey Zeiger, Travel Meals, New York	4.92
7/30/13	Jeffrey Zeiger, Travel Meals, New York	11.25
7/31/13	Will Guerrieri, Taxi, hearing	8.90
7/31/13	Charles Kalil, II, Lodging, New York, NY 07/28/2013 to 08/01/2013, Attend depositions and hearing	322.62
7/31/13	Stan Wash, Transportation To/From Airport, Attend hearing. Limo service from LaGuardia to K&E New York. This was the only transportation available.	127.00
7/31/13	Will Guerrieri, Travel Meals, New York, NY hearing	23.59
7/31/13	Will Guerrieri, Travel Meals, New York, NY hearing	6.25
7/31/13	Ross Kwasteniet, Travel Meals, New York	13.36
7/31/13	Stan Wash, Travel Meals, New York	16.87
7/31/13	Stan Wash, Travel Meals, New York	8.71
7/31/13	Charles Kalil, II, Travel Meals, New York, NY	4.57
7/31/13	Charles Kalil, II, Travel Meals, New York, NY	18.48
7/31/13	Charles Kalil, II, Travel Meals, New York, NY	6.48
7/31/13	Charles Kalil, II, Travel Meals, New York, NY	11.43
7/31/13	Jeffrey Zeiger, Travel Meals, New York	5.37
7/31/13	Jeffrey Zeiger, Travel Meals, New York	14.90
7/31/13	Jeffrey Zeiger, Travel Meals, New York	8.11
8/01/13	Will Guerrieri, Taxi, hearing	7.25
8/01/13	Will Guerrieri, Lodging, New York, NY 07/29/2013 to 08/01/2013, hearing	1,265.28
8/01/13	Ross Kwasteniet, Lodging, New York, NY 07/29/2013 to 08/01/2013, Represent client at hearing	1,050.00
8/01/13	Jeffrey Zeiger, Lodging, New York 07/28/2013 to 08/01/2013, Attend cash collateral hearing.	1,049.00
8/01/13	Stan Wash, Lodging, The New York Palace Hotel, NY NY 07/31/2013 to 08/01/2013, Attend hearing	343.28
8/01/13	ALL ABOUT CHARTER INC, Transportation to/from airport, Ross M Kwasteniet, 8/1/201322	122.01
8/01/13	CROWN CHAUFFEURED TRANSPORTATION INC, Transportation to/from airport, 08/01/2013, JEFFREY ZEIGER, ORD	84.75
8/01/13	Will Guerrieri, Travel Meals, New York, NY hearing	17.42
8/01/13	Will Guerrieri, Travel Meals, New York, NY hearing	5.99
8/01/13	Ross Kwasteniet, Travel Meals, New York	152.36
8/01/13	Ross Kwasteniet, Travel Meals, New York	8.01
8/01/13	Stan Wash, Travel Meals, New York	30.09
8/01/13	Stan Wash, Travel Meals, New York	19.54
8/01/13	Jonathan Henes, Parking, New York, NY	28.00
8/06/13	Ross Kwasteniet, Airfare, New York, NY 08/12/2013 to 08/15/2013, Represent client at hearing	1,049.00
8/08/13	Will Guerrieri, Airfare, New York, NY 08/12/2013 to 08/15/2013, meetings	1,031.97
8/08/13	Jeffrey Zeiger, Airfare, New York, NY 08/13/2013 to 08/15/2013, Cash collateral hearing	529.68
8/12/13	Ross Kwasteniet, Travel Meals, New York	59.80

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

28 - Travel

8/12/13	Will Guerrieri, Travel Meals, Chicago, IL meetings	11.30
8/13/13	Will Guerrieri, Taxi, meetings	12.50
8/13/13	Charles Kalil, II, Lodging, New York, NY 08/13/2013 to 08/15/2013, Attend hearing	350.00
8/13/13	Charles Kalil, II, Airfare, New York, NY 08/13/2013 to 08/15/2013, Attend hearing	1,067.82
8/13/13	Charles Kalil, II, Travel Meals, New York, NY	19.36
8/13/13	Ross Kwasteniet, Travel Meals, New York	19.05
8/13/13	Ross Kwasteniet, Travel Meals, New York	225.00
8/13/13	Jeffrey Zeiger, Travel Meals, Chicago, IL	5.86
8/13/13	Jeffrey Zeiger, Travel Meals, New York	13.81
8/13/13	Jeffrey Zeiger, Travel Meals, New York	13.50
8/14/13	Will Guerrieri, Taxi, meetings	7.80
8/14/13	Charles Kalil, II, Lodging, New York, NY 08/13/2013 to 08/15/2013, Attend hearing	350.00
8/14/13	Charles Kalil, II, Travel Meals, New York,	14.90
8/14/13	Charles Kalil, II, Travel Meals, New York, NY	14.97
8/14/13	Charles Kalil, II, Travel Meals, New York, NY	10.97
8/14/13	Ross Kwasteniet, Travel Meals, New York	16.33
8/14/13	Will Guerrieri, Travel Meals, New York, NY meetings	13.77
8/14/13	Ross Kwasteniet, Travel Meals, New York	55.73
8/14/13	Ross Kwasteniet, Travel Meals, New York	265.96
8/14/13	Jeffrey Zeiger, Travel Meals, New York	4.92
8/14/13	Jeffrey Zeiger, Travel Meals, New York	12.79
8/15/13	Will Guerrieri, Taxi, meetings	9.25
8/15/13	Ross Kwasteniet, Lodging, New York, NY 08/12/2013 to 08/15/2013, Represent client at hearing	1,050.00
8/15/13	Will Guerrieri, Lodging, New York, NY 08/12/2013 to 08/15/2013, meetings	1,050.00
8/15/13	Jeffrey Zeiger, Lodging, New York, NY 08/13/2013 to 08/15/2013, Cash collateral hearing	922.70
8/15/13	Ross Kwasteniet, Airfare, New York, NY 08/12/2013 to 08/16/2013, Represent client at hearing	-100.00
8/15/13	Will Guerrieri, Airfare, Newark, NJ 08/12/2013 to 08/15/2013, meetings	-131.13
8/15/13	Charles Kalil, II, Travel Meals, Brooklyn, NY	12.97
8/15/13	Charles Kalil, II, Travel Meals, New York, NY	19.31
8/15/13	Ross Kwasteniet, Travel Meals, New York	6.53
8/15/13	Jeffrey Zeiger, Travel Meals, New York	4.92
8/15/13	Jeffrey Zeiger, Travel Meals, New York	35.36
8/16/13	Will Guerrieri, Taxi, meetings	6.50
8/16/13	Christopher Greco, Lodging, New York, NY. 08/15/2013 to 08/16/2013	334.54
8/16/13	Will Guerrieri, Lodging, New York, NY 08/16/2013 to 08/16/2013, meetings	334.54
8/16/13	Ross Kwasteniet, Lodging, New York, NY 08/15/2013 to 08/16/2013, Represent client at hearing	350.00
8/16/13	Will Guerrieri, Airfare, New York, NY 08/16/2013 to 08/16/2013, meetings	131.12

TOTAL EXPENSES

\$ 41,156.74

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

28 - Travel

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

September 20, 2013

Cengage Learning, Inc.
200 First Stamford Place
Fourth Floor
Stamford, CT 06902

Attention: Dean Durbin, CFO

Invoice Number: 4152762
Client Matter: 15222-29

In the matter of U.S. Trustee Issues

For legal services rendered through July 31, 2013 (see attached Description of Legal Services for detail)	\$ 65,780.50
For expenses incurred through July 31, 2013 (see attached Description of Expenses for detail)	<u>\$ 4,892.39</u>
Total legal services rendered and expenses incurred	\$ 70,672.89

Legal Services for the Period Ending July 31, 2013

Cengage Learning, Inc.

29 - U.S. Trustee Issues

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Ryan Dattilo	6.00	630.00	3,780.00
Beth Friedman	11.70	335.00	3,919.50
Jason Gott	.90	495.00	445.50
Christopher T Greco	21.20	735.00	15,582.00
William Guerrieri	1.00	715.00	715.00
Jonathan S Henes, P.C.	6.00	1,025.00	6,150.00
Mark Herrera	2.00	160.00	320.00
Melissa Koss	21.90	630.00	13,797.00
Ross M Kwasteniet	12.40	840.00	10,416.00
Christopher Marcus, P.C.	6.60	895.00	5,907.00
Maureen McCarthy	1.70	315.00	535.50
John Nedeau	2.50	160.00	400.00
Laura Saal	.70	285.00	199.50
Andrea Weintraub	7.30	495.00	3,613.50
TOTALS	101.90		\$65,780.50

Legal Services for the Period Ending July 31, 2013

Cengage Learning, Inc.

29 - U.S. Trustee Issues

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/04/13	Ross M Kwasteniet	.40	Correspondence re committee formation meeting issues.
7/05/13	Ross M Kwasteniet	1.60	Telephone conferences and correspondence re committee formation issues.
7/05/13	Beth Friedman	.70	Prepare for organizational meeting.
7/06/13	Ross M Kwasteniet	.40	Correspondence re committee formation meeting issues.
7/08/13	Christopher T Greco	1.40	Research re venue per U.S. Trustee request.
7/08/13	Christopher T Greco	1.30	Review and revise presentation for creditor formation meeting.
7/08/13	Christopher T Greco	1.30	Telephone conference with Cengage and A&M re initial debtor interview preparation, including SOFAs and MORs as well as bank account and other requested information.
7/08/13	Andrea Weintraub	.60	Research and summarize venue analysis for submission to U.S. Trustee.
7/08/13	Ryan Dattilo	3.80	Draft committee formation presentation (2.4); correspond with C. Greco re same (.2); further revision to same (1.2).
7/08/13	Ross M Kwasteniet	1.50	Correspondence and analysis re U.S. Trustee inquiries re venue.
7/08/13	Beth Friedman	2.80	Coordinate organizational meeting re creditors committee, including review of presentation and prepare signs for delivery.
7/08/13	Melissa Koss	3.60	Correspond with C. Greco and A. Weintraub re venue analysis (.4); research same (1.2); review and comment on summary re same (.8); telephone conference with K&E, A&M and company re initial debtor interview and monthly operating report requirements (1.2).

Legal Services for the Period Ending July 31, 2013

Cengage Learning, Inc.

29 - U.S. Trustee Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/09/13	Christopher T Greco	5.60	Draft correspondence to U.S. Trustee re venue considerations and support (1.1); research re same (2.2); correspond with R. Kwasteniet and M. Koss re same (.4); distribute same to U.S. Trustee (.2); correspond with A&M and Cengage re preparation for initial debtor interview, including MOR and reporting requirements (1.4); correspond with M. Koss re supplemental wages pleadings per U.S. Trustee request (.2); review same (.1).
7/09/13	Christopher T Greco	1.50	Prepare for creditor formation meeting (1.3); correspond with B. Friedman re same (.2).
7/09/13	Christopher Marcus, P.C.	1.40	Review presentation re formation meeting (.7); discussion re strategy re same (.7).
7/09/13	Ross M Kwasteniet	2.20	Review and revise draft email to U.S. Trustee re venue issues (1.6); internal conferences re creditors committee formation meeting issues (.6).
7/09/13	Beth Friedman	2.30	Preparation and coordination for organizational meeting.
7/09/13	Melissa Koss	2.60	Review and revise email to U.S. Trustee re proper case venue (.9); conduct follow up research re R. Kwasteniet inquiries (.4); revise summary re same (.6); correspond with lenders' counsel re location of stock certificates (.7).
7/10/13	Christopher T Greco	.90	Attend initial debtor interview with the company and R. Stavis from the U.S. Trustee office.
7/10/13	Christopher T Greco	7.40	Attend committee formation meeting and participate in same, including discussions with S. Golden, management and creditor constituencies (2.1); follow up re committee counsel and selection (.6); prepare for same (2.3); draft detailed correspondence to U.S. Trustee office re request re 341 meeting and reporting obligations (2.4).

Legal Services for the Period Ending July 31, 2013

Cengage Learning, Inc.

29 - U.S. Trustee Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/10/13	Christopher Marcus, P.C.	3.10	Attend committee formation meeting (1.4); telephone conference with R. Kwasteniet re strategy re same (.4), office conference with J. Henes re same (.6); office conference with C. Greco and M. Koss re same (.7).
7/10/13	Andrea Weintraub	1.30	Draft correspondence to U.S.Trustee re monthly operating report reporting modification requests.
7/10/13	Andrea Weintraub	2.10	Attend organizational meeting for the official committee of unsecured creditors.
7/10/13	Ryan Dattilo	2.20	Attend creditor formation meeting (1.7); prepare for same (.4) correspond with K. Kriger re same (.1).
7/10/13	Mark Herrera	2.00	Prepare for presentation re creditors committee.
7/10/13	John Nedeau	2.50	Prepare for presentation re creditors committee.
7/10/13	Ross M Kwasteniet	2.10	Review creditors committee formation meeting presentation materials (.7); correspondence and telephone conferences re appointment of committee and selection of counsel (1.4).
7/10/13	Jonathan S Henes, P.C.	6.00	Prepare for organizational meeting by reviewing presentation (.9); attend organizational meeting (4.1); office conference with C, Greco and C. Marcus re the office relocation (.4); conference with B. Kosturis re next steps in chapter 11 cases (.6).
7/10/13	Beth Friedman	3.90	Coordinate and attend creditors committee meeting.
7/10/13	Melissa Koss	1.20	Attend initial debtor interview (.8); follow up correspondence with U.S. Trustee re monthly operating report requests (.4).

Legal Services for the Period Ending July 31, 2013

Cengage Learning, Inc.

29 - U.S. Trustee Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/10/13	Melissa Koss	5.70	Prepare for and attend committee formation meeting.
7/11/13	Beth Friedman	.40	Correspond with L. Campbell re 341 notice and service issues.
7/11/13	Maureen McCarthy	1.00	Draft notice of adjournment of 341 meeting.
7/12/13	Beth Friedman	1.60	Coordinate general administrative tasks re U.S. Trustee (.7); review issues re authorized depositories in Eastern District (.3); telephone conference with U.S.Trustee re upcoming meetings (.4); correspond with J. Henes and C. Greco re same (.2).
7/13/13	Christopher T Greco	.50	Correspond re U.S. Trustee meeting and non-insider supplemental compensation motion.
7/15/13	Christopher T Greco	1.30	Correspond re U.S. Trustee requests and follow up re correspondence.
7/15/13	Christopher Marcus, P.C.	1.70	Meet with U.S. Trustee and committee.
7/15/13	Ross M Kwasteniet	.30	Coordinate re timing of 341 meeting (.2); correspond with committee counsel re same (.1).
7/15/13	Maureen McCarthy	.70	Revise and finalize notice of adjournment of 341 meeting (.6); file same with the bankruptcy court (.1).
7/17/13	Christopher Marcus, P.C.	.40	Review U.S. Trustee correspondences re first days.
7/17/13	Melissa Koss	.40	Correspond with U.S. Trustee re monthly operating report requirements.
7/21/13	Ross M Kwasteniet	.50	Review list of issues for call with U.S. Trustee.
7/22/13	Ross M Kwasteniet	1.00	Prepare for and participate in telephone conference with U.S. Trustee re comments to motions and applications (.7); follow-up re same (.3).

Legal Services for the Period Ending July 31, 2013

Cengage Learning, Inc.

29 - U.S. Trustee Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/23/13	Ross M Kwasteniet	1.70	Coordinate with A&M and Lazard and finalize retention order language with US Trustee.
8/02/13	Ross M Kwasteniet	.70	Review and comment on notice of commencement (.4); correspondence re same (.3).
8/07/13	William Guerrieri	1.00	Review and revise communication materials re 341 meeting and plan process.
8/08/13	Melissa Koss	.80	Review and analyze trustee comments to August 15th motions.
8/09/13	Melissa Koss	.50	Telephone conference with A&M and Company re MOR filing.
8/12/13	Jason Gott	.60	Correspond with W. Guerrieri re outstanding filing items.
8/12/13	Melissa Koss	1.90	Prepare response to outstanding U.S. Trustee issues regarding motions to be heard at August 1 hearing (1.1); correspond with K&E team re same (.4); correspond with U.S. Trustee re strawman MOR (.4).
8/13/13	Jason Gott	.30	Draft and revise statements required under local bankruptcy rules.
8/13/13	Melissa Koss	.80	Draft response to outstanding U.S. Trustee issues regarding motions to be heard at 8/1 hearing.
8/14/13	Melissa Koss	.70	Telephone conference re U.S. Trustee open issues (.4); correspond with C. Greco and W. Guerreri re same (.3).
8/19/13	Melissa Koss	.20	Correspond with U.S. Trustee re monthly operating report.
8/26/13	Andrea Weintraub	.30	Telephone conference with A&M and K&E re monthly operating report.
8/26/13	Melissa Koss	.60	Correspond with A&M re 2015.3 statement (.3); correspond with C. Greco re same (.3).

Legal Services for the Period Ending July 31, 2013

Cengage Learning, Inc.

29 - U.S. Trustee Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/27/13	Melissa Koss	.70	Review and comment on 2015.3 statement (.4); correspond with A&M re same (.3).
8/28/13	Andrea Weintraub	1.00	Telephone conference with A&M, the Company and K&E re monthly operating and 2015 report.
8/28/13	Melissa Koss	1.30	Telephone conference with Company re preparation of MOR and 2015.3 statement (.7); correspond with T. Fleisher re same (.6).
8/29/13	Andrea Weintraub	.60	Review July monthly operating report and 2015.3 reporting.
8/30/13	Andrea Weintraub	1.40	Review final July monthly operating report and June 2015.3 reporting (.6); correspond with A&M to coordinate filing re same (.2); correspond with M. Koss and internal K&E re same (.2); coordinate filing and service re same (.4).
8/30/13	Laura Saal	.70	Prepare for and electronic filing of July MOR and June 2015.3 report (.6); coordinate service of same (.1).
8/30/13	Melissa Koss	.90	Coordinate filing of MOR and 2015.3 statement (.5); correspond with A. Weintraub re same (.4).
		101.90	TOTAL HOURS

Legal Services for the Period Ending July 31, 2013

Cengage Learning, Inc.

29 - U.S. Trustee Issues

Description of Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
7/08/13	Melissa Koss, Overtime Transportation	10.70
7/08/13	Melissa Koss, Overtime Meals	18.01
7/09/13	Standard Prints	3.38
7/09/13	Standard Prints	2.08
7/09/13	Color Prints	16.50
7/09/13	Color Prints	8.80
7/09/13	Color Prints	8.25
7/10/13	Standard Prints	4.16
7/10/13	Color Prints	8.25
7/10/13	Color Prints	8.25
7/10/13	Color Prints	8.25
7/10/13	Christopher Greco, Working Meal/K&E w/Others, New York, NY. Business Meeting with Cengage Pop-up Lunch Internal K&E Conrad Suite Michael Hansen-Cengage, Guest 1-Lazard, Guest 2-Lazard, Guest 3-A&M, Guest 4-A&M, Guest 5-Proskauer, Guest 6-Proskauer, Guest 7-Jones Day, Guest 8-Jones Day, Guest 9-Brown Rudnick, Guest 10-Brown Rudnick, Guest 11-Arent Fox, Guest 12-Arent Fox, Guest 13-Sidley, Guest 15-Sidley, Guest 14-Seward, Guest 16-Seward, Guest 17-Kramer Levin, Jonathan Henes, Christopher Marcus, Melissa Koss, Ryan Dattilo, Ross Kwasteniet, Will Guerrieri, Jeffrey Zeiger	961.25
7/10/13	Christopher Greco, Working Meal/K&E w/Others, New York, NY. Business Meeting with Cengage Coffee Service for event Michael Hansen-Cengage, Guest 1-Lazard, guest 2-Lazard, Guest 3-A&M, guest 4-A&M, Guest 5-Proskauer, guest 6-Proskauer, guest 7-Jones Day, guest 8-jones day, Guest 9-Brown Rudnick, Guest 10-Brown Rudnick, Guest 11-Arent Fox, Guest 12-Arent Fox, Guest 13-Sidley Guest 14-Sidley, Guest 15-Kramer Levin, Guest 16-Kramer Levin, Guest 17-Otterbourg, Guest 18-Otterbourg, Guest 19-Investment Banks, Guest 20-Investment Banks, Guest 21-Investment Banks, Guest 22-Investment Banks, Guest 23-Investment Banks, Guest 24-Investment Banks, guest 25-Investment Banks, Guest 26-Investment Banks, Guest 27-Investment Banks, Guest 28-Financial Advisory firm, Guest 29-Financial Advisory Firm, Guest 29-Financial Advisory Firm, Guest 30-Financial Advisory Firm, Guest 31-Fiancial Advisory Firm, Guest 32-Financial Advisory Firm, Trustee 1 Guest-US Department of Justic, Trustee 2-US Dept of Justice, Trustee 3-US Dept of Justice, Trustee 4-US Dept of Justice, Trustee 5-US Dept of Justice, Trustee 6-US Dept of Justice, Trustee 7-US Dept of Justice, Trustee 8-US Dept of Justice, Trustee 9-US Dept of Justice, Trustee 10-US Dept of Justice, Melissa Koss, Jonathan Henes, Ross Kwasteniet, Christopher Marcus, Ryan Dattilo, Will Guerrieri, Jeffrey Zeiger	2,533.11
7/10/13	Christopher Greco, Hotel - Other, Business Meeting with Cengage-Audio Visual PSAV Charge	1,172.18
7/12/13	Standard Prints	3.64
7/15/13	Standard Prints	31.33
7/16/13	Standard Prints	29.90
7/24/13	Color Prints	13.20
7/25/13	Color Prints	.55

Legal Services for the Period Ending July 31, 2013

Cengage Learning, Inc.

29 - U.S. Trustee Issues

7/25/13	Color Prints	13.20
7/25/13	Color Prints	13.20
7/25/13	Color Prints	12.10
7/25/13	Color Prints	12.10

TOTAL EXPENSES	\$ 4,892.39
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KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

September 20, 2013

Cengage Learning, Inc.
200 First Stamford Place
Fourth Floor
Stamford, CT 06902

Attention: Dean Durbin, CFO

Invoice Number: 4152763
Client Matter: 15222-30

In the matter of Utilities

For legal services rendered through August 31, 2013 (see attached Description of Legal Services for detail)	\$ 3,316.50
For expenses incurred through August 31, 2013 (see attached Description of Expenses for detail)	<u>\$ 2.08</u>
Total legal services rendered and expenses incurred	\$ 3,318.58

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

30 - Utilities

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Jason Gott	6.70	495.00	3,316.50
TOTALS	6.70		\$3,316.50

Legal Services for the Period Ending August 31, 2013
 Cengage Learning, Inc.
 30 - Utilities

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/08/13	Jason Gott	.80	Telephone conferences with utility providers re bankruptcy filing, related questions (.8).
7/23/13	Jason Gott	1.30	Draft talking points re utilities motions (1.1); revise same (.2).
7/29/13	Jason Gott	.50	Telephone conference with Boone County Water District re deposit demand (.3); correspond with W. Guerrieri re same (.2).
8/05/13	Jason Gott	.40	Telephone conference with utility provider re deposit request (.2); correspond with W. Guerrieri, T. Fleisher re same (.2).
8/06/13	Jason Gott	1.00	Telephone conference with T. Fleisher, A. Lee re deposit requests (.3); correspondence with W. Guerrieri re same (.2); telephone conferences with utility providers re same (.5).
8/12/13	Jason Gott	.40	Telephone conference with utility provider re shut off notices.
8/19/13	Jason Gott	.40	Correspond with A&M team re utility deposit requests.
8/22/13	Jason Gott	.60	Correspondence with A&M, company re shut-off notice, deposit demand.
8/23/13	Jason Gott	1.30	Telephone conference with utility provider re shut off notices (.4); draft correspondence re same (.7); correspond with A&M, company re same (.2).
		6.70	TOTAL HOURS

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

30 - Utilities

Description of Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
8/26/13	Standard Prints	2.08
TOTAL EXPENSES		\$ 2.08

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

September 20, 2013

Cengage Learning, Inc.
200 First Stamford Place
Fourth Floor
Stamford, CT 06902

Attention: Dean Durbin, CFO

Invoice Number: 4152764
Client Matter: 15222-31

In the matter of CLAI - Disputed Cash Issues

For legal services rendered through August 31, 2013 (see attached Description of Legal Services for detail)	\$ 35,200.50
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For expenses incurred through August 31, 2013 (see attached Description of Expenses for detail)	<u>\$ 9.23</u>
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Total legal services rendered and expenses incurred	\$ 35,209.73
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Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

31 - CLAI - Disputed Cash Issues

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Kristina Alexander	18.30	675.00	12,352.50
Travis Bayer	1.20	495.00	594.00
Christopher T Greco	4.80	735.00	3,528.00
William Guerrieri	5.90	715.00	4,218.50
Erik Hepler	8.50	955.00	8,117.50
Andrew A Kassof, P.C.	.50	945.00	472.50
Melissa Koss	1.90	630.00	1,197.00
Ross M Kwasteniet	2.30	840.00	1,932.00
Andrea Weintraub	1.80	495.00	891.00
Jeffrey J Zeiger	2.30	825.00	1,897.50
TOTALS	47.50		\$35,200.50

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

31 - CLAI - Disputed Cash Issues

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
7/09/13	Erik Hepler	.20	Correspond re arguments re lien on money market fund.
7/09/13	Ross M Kwasteniet	2.30	Telephone conferences and correspondence re creditor inquiries re details of unencumbered cash account (1.4); analysis re same (.9).
7/10/13	Erik Hepler	1.10	Telephone conference with second lien holders re arguments with respect to liens on money market fund.
7/26/13	Erik Hepler	.20	Correspond re status of disputed cash.
8/02/13	Kristina Alexander	.50	Correspond with J. Zeiger re declaratory judgment action re disputed cash (.2); research precedent for same (.3).
8/05/13	Christopher T Greco	3.50	Telephone conference with J. Zeiger, J. Kanner, E. Hepler, K. Alexander and M. Koss re potential declaratory judgment re unencumbered cash (1.1); review security agreement and first lien brief re same (.5); follow up with M. Koss re workstreams and next steps (.3); review materials re unencumbered cash (1.6).
8/05/13	Kristina Alexander	3.50	Correspond with J. Zeigler, C. Greco, M. Koss re matter and unencumbered cash issue (1.9); review background documents re same (1.1); research potential timelines and strategies and correspondence re same (.2); telephone conference re same (.3).
8/05/13	Erik Hepler	1.00	Review, discuss and analyze issues regarding dispute over lien on money market fund.
8/05/13	Jeffrey J Zeiger	1.00	Telephone conference with C. Greco, M. Koss, K. Alexander, E. Hepler, R. Enayati and J. Kanner re outline for adversary complaint on disputed cash.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

31 - CLAI - Disputed Cash Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/05/13	Melissa Koss	1.90	Office conference with K&E team re disputed cash declaratory judgment (.8); correspond with K. Alexander re same (.4); telephone conference with K&E team re LBO analysis (.7).
8/06/13	Christopher T Greco	.60	Correspond with M. Koss and K. Alexander re disputed cash
8/06/13	Kristina Alexander	1.30	Telephone conferences with C. Greco and M. Koss re unencumbered cash issue (.7); research re same and correspond with J. Zeiger re same (.5); correspond with C. Greco and M. Koss re same (.1).
8/06/13	Travis Bayer	1.20	Research precedent re preference avoidance complaints (.8); draft summary of findings re same (.4).
8/06/13	Erik Hepler	.30	Review and analyze materials re money market fund holdings.
8/07/13	Erik Hepler	.30	Review and analyze committee arguments re money market fund.
8/12/13	Kristina Alexander	6.90	Review key documents re draft complaint and memorandum (2.8); review background materials provided by Cooley (1.7); correspondence re same (2.4).
8/14/13	Erik Hepler	1.30	Prepare analysis re disputed cash usage.
8/19/13	Kristina Alexander	.50	Correspond with team re disputed cash issues.
8/19/13	Erik Hepler	1.00	Work with Alexander re facts for cash collateral complaint.
8/20/13	Christopher T Greco	.70	Review draft complaint re disputed cash declaratory judgment action and provide comments re same.
8/20/13	Kristina Alexander	2.30	Draft, review and revise complaint for declaratory judgment re disputed cash (1.4); correspondence re same (.9).

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

31 - CLAI - Disputed Cash Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/20/13	Andrea Weintraub	.70	Review draft complaint re unencumbered cash.
8/20/13	Erik Hepler	1.60	Review and comment on cash collateral complaint.
8/21/13	Kristina Alexander	.50	Correspond with E. Hepler re disputed cash complaint (.2); review and revise same and transmit to team (.3).
8/21/13	Andrea Weintraub	.80	Review draft complaint re unencumbered cash.
8/21/13	Erik Hepler	.80	Review and comment on revised cash collateral complaint.
8/22/13	Kristina Alexander	1.90	Review and revised disputed cash complaint and correspondence to team re same.
8/22/13	Erik Hepler	.70	Review and comment on revisions to cash collateral complaint.
8/22/13	Jeffrey J Zeiger	1.30	Revise adversary complaint re unencumbered cash.
8/23/13	Andrea Weintraub	.30	Correspond with K. Alexander re timing of filing disputed cash action.
8/23/13	William Guerrieri	1.60	Review and analyze issues re disputed cash and complaint re same (1.2); correspond with K&E litigation team re same (.4).
8/23/13	William Guerrieri	2.10	Review and revise complain re disputed copyrights (1.3); research and analyze case law re same (.8).
8/26/13	William Guerrieri	2.20	Correspond with K&E litigation team re discovery issues and disputed cash complaint.
8/26/13	Andrew A Kassof, P.C.	.50	Review and analyze first day declaration of D. Durbin and draft adversary complaint re disputed cash.

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

31 - CLAI - Disputed Cash Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/28/13	Kristina Alexander	.90	Review and revise disputed cash complaint per comments and correspondence to restructuring team.
		47.50	TOTAL HOURS

Legal Services for the Period Ending August 31, 2013

Cengage Learning, Inc.

31 - CLAI - Disputed Cash Issues

Description of Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
8/08/13	Standard Prints	2.08
8/14/13	Scanned Images	.13
8/21/13	Standard Prints	1.30
8/22/13	Standard Prints	2.34
8/23/13	Standard Prints	2.60
8/26/13	Standard Prints	.78
TOTAL EXPENSES		\$ 9.23